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Deliver all things in number and weight, and put all in writing that thou givest out or receivest in.—Ecclesiasticus xlii. 7.

BY IRA MAYHEW, A. M.,

Superintendent of Public Instruction of the State of Michigan, and Author of the Means and Ends of Universal Education.

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A NEW NATIONAL WORK

FOR THE USE OF PARENTS AND TEACHERS

AND FOR

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In this Key all the "Examples for Practice" occurring in the Book-keeping are carefully worked out. By its use Teachers will be enabled more readily to detect any errors that may occur in the work of their classes. Keys, although generally designed exclusively for teachers, are always sought, less or more, by the learner. The Author would hence respectfully suggest to those who may use this work, that the thoroughness and ultimate progress of classes will be *best promoted* when the Key is *least used*.

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NOTE.—To find the solution of any example in the Book-keeping, look in the Key immediately under the title of the account for the page or pages upon which the example is recorded, which will be there found in the same type with this note.

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KEY.

James Farmer,

In Acct. with Ira Merchant, Dr.

1851		(Page 43.)				
Jan.	10	To 3½ Yds. Flannel	.50	1	75	
"	"	" 6 " Calico	.15		90	
"	"	" 7¾ " Shirting	.16	1	24	
May	4	" 1 Hoe, per son John			88	
June	10	" 2 Scythes and Snaths		3	50	8 27
1851		Cr.				
Jan.	10	By 9 Bushels Oats	.23	2	07	
May	4	" 4 Doz. Hens Eggs	.09		36	
June	10	" 8 " do.	.08		64	
July	1	" Cash to Balance		5	20	8 27

Isaac Paywell,

In Acct. with Ira Merchant, Cr.

1851						
Feb.	12	By 40 Bushels Oats	.27	10	80	
"	"	" 12 do. Corn	.44	5	28	
"	15	" 60 do. Wheat	.84	50	40	66 48
1851		Dr.				
Mar.	10	To 4 Yds. Broadcloth	4.50	18	00	
"	"	" 16 " Black Silk	1.00	16	00	
"	"	" Cash to Balance		32	48	66 48

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Asa P. Leonard Dr.

(Pages 54–56.)

1850					
Jan.	4	To 1 Quarter Beef, 150 lbs.	.05	7	50
Feb.	10	" 40 lbs. Pork	.08	3	20
"	15	" 14 Bushels Corn	.45	6	30
May	10	" Plowing Garden		1	75
"	15	" 18 Bushels Potatoes	.35	6	30
June	12	" 250 lbs. Wool	.40	100	00
July	12	" 2 Days' Work with Team	1.75	3	50
Nov.	1	" 14 Weeks' Pasturing Cow	.20	2	80
Dec.	4	" 24 Cords Beech and Maple	1.50	36	00
				167	35

O. D. Knowlton Dr.

1851					
Jan.	4	To 8 Bushels Potatoes	35	2	80
"	"	" 4 do. Corn	.42	1	68
Feb.	10	" 10 do. Potatoes	.35	3	50
"	"	" 12 do. Wheat	.80	9	60
May	1	" 16 lbs. Butter	.12½	2	00
"	6	" 14 Bushels Corn	.45	6	30
June	10	" 4 do. Potatoes	.35	1	40
July	"	" 10 Tons Hay	4.25	42	50
Sept.	25	" Pasturing 4 Cows 10 Weeks	.20	8	00
"	"	" do. 1 Horse 9 do.	.25	2	25
"	"	" Cash to Balance		3	47
				83	50

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Asa P. Leonard Cr. 1

1850		(Pages 54–56.)			
Jan.	4	By 2 lbs. Black Tea	.70	1	40
"	"	" 4 " Coffee	.14		56
"	"	" 25 " Brown Sugar	.10	2	50
"	25	" 3 Gallons Molasses	.44	1	32
Feb.	10	" Cash		40	00
June	12	" 18 Yds. Calico	.15	2	70
"	"	" 3 Papers Pins	.05		15
Dec.	4	" 1 Pr. Kip Brogans		1	25
"	"	" 18 lbs. Rice	.06	1	08
"	"	" 9 " Loaf Sugar	14	1	26
"	"	" 9 Yds. Mor. Sheeting	.09		81
"	29	" Cash to Balance		114	32
				167	35

O. D. Knowlton Cr.

1851				
May	1	By 1 Set Double Harness	30	00
June	10	" 1 Brass-Plated Single Harness	35	00
July	2	" 1 Saddle, Bridle, and Martingale	18	50
			83	50

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2

Isaac Mitchell Dr.

1851		(Pages 56–58.)			
Jan.	10	To 2 Doz. Hens' Eggs	:14		28
Feb.	"	" 4 lbs. Butter	.15		60
"	"	" 2 Bushels Wheat	.75	1	50
Mar.	4	" 1 Quarter Beef, 175 lbs.	.05	8	75
May	14	" 18 lbs. Wool	.30	5	40
"	"	" 14 " Butter	.11	1	54
June	10	" Cash to Balance		8	98
				27	05

Sheep and Wool Account Dr.

1850					
June	1	To Cash for 160 Sheep	1.25	200	00
Dec.	15	" 6¼ Mos. Pasturing		31	20
1851					
Mar.	15	" 3 " Foddering		57	60
June	1	" 2¼ " Pasturing		12	00
"	"	" Washing and Shearing per 100,	6.00	9	60
"	"	" Interest on Cost of 160 Sheep	.07	14	00
"	"	" Profits on 160 Sheep		153	60
				478	00

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Isaac Mitchell Cr.

1851		(Pages 56-58.)			
Jan.	1	By 1 Pr. Kip Boots		3	00
"	"	" 1 " Buffalo Overshoes		2	50
Feb.	10	" 1 " India Rubber Overshoes		1	25
"	"	" 1 " Buckskin Mittens			75
Mar.	4	" 1 " Congress Gaiters		3	00
"	"	" 2 " Misses' Gaiters	1.25	2	50
"	"	" 2 " Children's Gloves	.15		30
May	14	" 2 " R. R. Jenny Linds	1.25	2	50
"	"	" 1 " Enamel Gaiters		2	50
"	"	" 6 Linen Hdkfs.	.60	3	60
June	5	" 2 Pr. Boys' Suspenders	.15		30
"	"	" 3 " Mad. Half Hose	.20		60
"	10	" 1 Leghorn Hat		1	50
"	"	" 2 Pr. Calf Buskins	1.00	2	00
"	"	" 3 " Blk. Cotton Hose	.25		75
				27	05

Sheep and Wool Account Cr.

1850					
June	1	By 600 lbs. Wool	.40	240	00
"	"	" 152 Old Sheep	1.25	190	00
"	"	" 64 Lambs	.75	48	00
				478	00

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Henry Webster. Dr.

(Pages 58-60.)

1850					
Jan.	1	To 15½ lbs. Butter	.14	2	17
"	"	" 25 " Cheese	.08	2	00
"	5	" 40 " Butter	.14	5	60
June	4	" 10 " Linen Rags	.04		40
July	1	" 10 " Butter	.10	1	00
"	"	" 4 Doz. Hens' Eggs	.08		32
"	10	" Cash to Balance			65
				12	14
Sept.	10	To 25 Bushels of Potatoes	.30	7	50
"	"	" 10 lbs. Butter	.12½	1	25
Dec.	12	" 20 Cords Beech and Maple	1.25	25	00
				33	75

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Henry Webster Cr.

1850		(Pages 58–60.)		
Jan.	1	By 1 Family Bible	3	00
"	"	" 1 Webster's Dictionary	3	50
"	"	" 1 Mayhew on Pop. Education	1	00
"	10	" 1 Thomson's Higher Arithmetic		75
"	"	" 1 Smith's New "		50
"	"	" 2 Tower's Intellect. Algebra .37½		75
June	4	" 4 Quires Writing Paper .20		80
"	"	" 2 Tower's Gradual Reader .25		50
"	"	" 2 Cobb's Spelling Book .10		20
July	1	" 1 Wells' Grammar		38
"	"	" 2 Thomson's Prac. Arith. .38		76
			12	14
Sept.	10	By 2 Quires Writing Paper .25		50
"	"	" 1 Ackerman's Nat. History		50
"	"	" 1 Day-book and 1 Ledger 1.70	3	40
Nov.	1	" 1 Thomson's Higher Arithmetic		75
"	"	" 1 Davies' University do.		75
"	"	" 1 Perkins' Higher do.		75
"	10	" 1 Smith's Quarto Geography		75
"	"	" 2 Guernsey's History U. S. .62½	1	25
Dec.	15	" 4 Quires Writing Paper. .20		80
"	"	" 1 Sons of Temperance Offering		25
"	20	" 1 N. A. Second Class Reader		50
"	"	" 1 Ivory Folder		19
"	"	" 1 Box of Wafers		06
"	"	" Cash to Balance	21	30
			33	75

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Pork Account Dr.

1850					
		(Pages 60–62.)			
Sept.	10	To 45 Hogs, weighing 9,856 lbs.	.03	295	68
"	15	" 17 do. do. 4,180 "	.02¾	114	95
"	"	" 900 Bush. Corn	.40	360	00
Oct.	25	" Grinding 280 Bush. Corn	.06	16	80
Dec.	10	" Slaughtering 62 Hogs	.75	46	50
"	12	" Marketing do.	.20	12	40
"	"	" Profit on fattening Pork		123	67
				970	00

Beef Account Dr.

1850					
July	20	To 20 Yoke of Oxen	60.00	1200	00
Aug.	4	" 15 Cows	12.00	180	00
"	10	" 22 do.	12.50	275	00
"	20	" 23 Steers	20.00	460	00
Nov.	1	" 11 Weeks' Pasturing		132	00
"	"	" 100 Loads Pumpkins	.50	50	00
1851					
Feb.	1	" 100 Tons Hay	4.50	450	00
"	"	" 1800 Bushels Corn	.35	630	00
"	"	" Grinding the same	.05	90	00
"	"	" Profits on fattening Beef		97	00
				3564	00

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Pork Account — Cr.

(Pages 60–62.)

1850					
Dec.	11	By 750 lbs. Pork for family use	.05	37	50
"	12	" Cash for 18,650 lbs. Pork	.05	932	50
				970	00

Beef Account — Cr.

1851						
Feb.	1	By 20 Yoke of Oxen,	880 lbs. each		.05	1760 00
"	"	" 37 Cows	600	" "	.04½	999 00
"	"	" 23 Steers	700	" "	.05	805 00
						3564 00

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5

F. M. Granger Dr.

(Pages 62–63.)

1850					
Jan.	10	To 10 Cords Wood	1.25	12	50
"	"	" 18 Bushels Potatoes	.30	5	40
"	25	" 20 lbs. Table Butter	.14	2	80
Feb.	10	" 18 Bushels Wheat	.83⅓	15	84
"	26	" 25 lbs. Table Butter	.15	3	75
Mar.	4	" 2 Tons Hay	4.50	9	00
"	22	" 10 Bushels Potatoes	.35	3	50
June	10	" 10 do. Wheat	.90	9	00
July	2	" 4 Days' Work with Team	2.00	8	00
"	24	" Pasturing 2 Cows 12 Weeks	.20	4	80
Nov.	25	" 10 Bushels Wheat	.83⅓	8	80
"	"	" 80 lbs. Butter	.14	11	20
"	"	" 75 " Cheese	.07	5	25
Dec.	1	" 4 Tons Hay	5.00	20	00
"	30	" Cash on Settlement		29	09
"	"	" Note to Balance, at 30 days		60	00
				208	95

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F. M. Granger

Cr. 5

(Pages 62–63.)

1850					
Jan.	4	By 1 Com. ½ Tug Harness		16	00
"	"	" 3 do. Halters	.75	2	25
"	"	" 2 do. Bridles	.75	1	50
Apr.	10	" 1 do. Saddle		7	00
"	"	" 1 Quilted do.		25	00
"	"	" 1 Pr. Martingales			75
June	6	" 1 Buggy Harness, Blk. Trim.		20	00
"	"	" 1 Com. Single Harness		13	00
"	"	" 2 Bridle Halters	1.20	2	40
July	2	" 1 Plated Buggy Harness		25	00
"	"	" 1 Light Double Harness		30	00
Nov.	15	" Repairing Collars			38
"	"	" 1 Throat-latch			20
"	25	" 1 Hard Leather Trunk		20	00
Dec.	20	" Trimming Buggy		18	00
"	"	" Repairing do. Harness		2	25
"	"	" 1 Long Tug Harness		24	00
"	"	" 1 Bridle Halter		1	20
				208	93

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6

Field of Oats, 5 Acres Dr.

1850		(Pages 63–65.)			
Apr.	20	To 5 Days' Plowing	2.00	10	00
"	26	" 18 Bushels Seed	.31	5	58
"	"	" ¾ Day Sowing	1.00		75
"	27	" 2 Days' Harrowing	1.50	3	00
July	20	" 5 do. Harvesting	1.25	6	25
Sept.	22	" Threshing 200 Bushels Oats	.06	12	00
Oct.	26	" Marketing do. do.	.03	6	00
"	"	" Int. on 5 Acres, at $20 per acre	.07	7	00
"	"	" Profit on Crop		7	42
				58	00

Wheatfield, 60 Acres Dr.

1850					
June	25	To Plowing 60 Acres	1.75	105	00
July	20	" Harrowing do.	.33⅓	20	00
Sept.	10	" Cross Plowing same	1.25	75	00
"	15	" 90 Bush. Seed Wheat	.75	67	50
"	"	" Sowing 60 Acres	.10	6	00
"	"	" Harrowing do.	.75	45	00
1851					
July	10	" Cradling, Binding, and Shocking		60	00
"	14	" Drawing into Barn	.33⅓	20	00
Aug.	1	" Threshing 1500 Bush. Wheat	.10	150	00
"	15	" Marketing 1350 do.	.02	27	00
"	"	" Int. on 60 Acres, at $20 per Acre		84	00
"	"	" Profits on 60 Acres Wheat		495	50
				1155	00

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Field of Oats, 5 Acres Cr. 6

1850				
		(Pages 63–65.)		
Oct.	26	By 200 Bushels Oats .25	50	00
"	"	" Straw for Fodder	5	00
"	2	" Cash of Upholsterer for Straw	3	00
			58	00

Wheatfield, 60 Acres Cr.

1851				
Aug.	15	By 100 Bush. Wheat for Seed .75	75	00
"	"	" 50 " " for family use	37	50
"	"	" Cash for 1350 Bush. Wheat .75	1012	50
"	"	" Cash of Paper Maker for Straw	20	00
"	"	" Straw for Fodder	10	00
			1155	00

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Potatofield, 20 Acres Dr.

(Pages 65-66.)

1850					
May	1	To Plowing 20 Acres	1.50	30	00
"	10	" 225 Bushels Potatoes for Seed	.30	67	50
"	"	" Planting 20 Acres	1.50	30	00
June	25	" Plowing 10 Days	1.25	12	50
"	"	" 30 Days' Work, Hoeing	.75	22	50
Nov.	1	" 70 do. do. Digging	.75	52	50
"	"	" 10 do. do. Marketing	2.00	20	00
"	"	" Int., at $30 per Acre	.07	42	00
"	"	" Profits on Crop		515	50
				792	50

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Potatofield, 20 Acres Cr. 7

(Pages 65–66.)

1850								
Nov.	1	By 2450 Bushels Potatoes			.25	612	50	
"	"	"	200	"	for Hogs	.15	30	00
"	"	"	600	"	for home use	.25	150	00
						792	50	

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James Farmer,
In Accct. with Ira Merchant, Dr. Cr.

1851		(Page 70.)				
Jan.	10	To 3¼ Yds. Flannel .50	1	75		
"	"	" 6 " Calico .15		90		
"	"	" 7¾ " Shirting .16	1	24		
"	"	By 9 Bushels Oats .23			2	07
May	4	To 1 Hoe, per son John		88		
"	"	By 4 Doz. Hens' Eggs .09				36
June	10	To 2 Scythes and Snaths	3	50		
"	16	By 8 Doz. Hens' Eggs .08				64
July	1	" Cash to Balance			5	20
			8	27	8	27

Isaac Paywell,
In Accct. with Ira Merchant, Dr. Cr.

1851						
Feb.	12	By 40 Bushels Oats .27			10	80
"	"	" 12 do. Corn .44			5	28
"	15	" 60 do. Wheat .84			50	40
Mar.	10	To 4 Yds. Broadcloth 4.50	18	00		
"	"	" 16 " Black Silk 1.00	16	00		
"	"	" Cash to Balance	32	48		
			66	48	66	48

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1 James Davidson Dr. Cr.

(Pages 71–72.)

1851				Dr.		Cr.	
Jan.	2	By 18 lbs. Sugar	.08			1	44
"	"	" 15 " Rice	.07			1	05
"	"	" 12 " Loaf Sugar	.14			1	68
Feb.	10	To Cash on Account		4	00		
"	"	By 10 lbs. Codfish	.06				60
"	"	" 2 Galls. Molasses	.44				88
Mar.	4	" 12 lbs. Butter	.15			1	80
"	"	" 10 lbs. Cheese	.08				80
"	24	" 8 " Corn Starch	.11				88
"	"	" 2 " Saleratus	.09				18
"	"	" 4 " Ginger	.10				40
Apr.	12	" 4 Bushels Potatoes	.42			1	68
"	"	" 6 Doz. Eggs	.10				60
"	"	To Cash on Account		4	00		
May	1	By 1 Ham, 18 lbs.	.09			1	62
"	"	" 14 lbs. Corn Meal	.01				14
June	10	" 12 " Rice	.06				72
July	2	" ½ Bush. Potatoes	.50				25
"	"	" 10 lbs. Mackerel	.09				90
Aug.	1	To Cash to Balance		7	62		
				15	62	15	62

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Henry Ingalls Dr. Cr.

1850				Dr.		Cr.	
		(Pages 72-73.)					
Jan.	4	To 8 Cords Hickory	1.50	12	00		
"	"	By 1 Pr. Kip Boots				4	00
"	"	" 3 " Children's Gaiters				1	80
"	"	" 2 " Boys' Suspenders					28
Apr.	10	" 3 " Children's Gloves					45
"	14	" 4 Linen Hdfs.	.60			2	40
"	"	" 2 Pr. Misses' Gaiters				2	50
May	6	" 1 Leghorn Hat				1	50
"	"	" 2 Palm Leaf Hats	.30				60
"	20	To 80 lbs. Wool	.40	32	00		
"	"	By Cash to Balance				30	47
				44	00	44	00

John Adams Dr. Cr.

1851							
Jan.	10	By 2 Axes	1.25			2	50
"	"	" 3 Ax Helves	.20				60
Apr.	4	" 3 Shanked Hoes	.65			1	95
"	"	" 1 Welded Eye do.					44
June	10	" 3 Scythes	88			2	64
"	"	" 2 Scythe Snaths	.75			1	50
"	20	" 20 lbs. Log Chain	.10			2	00
"	"	" 1 Bush Scythe				1	00
July	2	" 1 Grain Cradle				3	00
"	"	" 2 Hay Rakes	.15				30
Sept.	10	To Cash to Balance		15	93		
				15	93	15	93

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3 Tobacco Acct. 12 Yrs. Dr. Cr.

(Pages 73, 74.)

			Dr.		Cr.	
1821	To	Tobacco for one year	37	44		
1822	"	Interest on 37.44 one year	2	62		
"	"	Tobacco for one year	37	44		
1823	"	Interest on 77.50 one year	5	42		
"	"	Tobacco for one year	37	44		
1824	"	Interest on 120.36 one year	8	43		
"	"	Tobacco for one year	37	44		
1825	"	Interest on 166.23 one year	11	64		
"	"	Tobacco for one year	37	44		
1826	"	Interest on 215.31 one year	15	07		
"	"	Tobacco for one year	37	44		
1827	"	Interest on 267.82 one year	18	75		
"	"	Tobacco for one year	37	44		
1828	"	Interest on 324.01 one year	22	68		
"	"	Tobacco for one year	37	44		
1829	"	Interest on 384.13 one year	26	89		
"	"	Tobacco for one year	37	44		
1830	"	Interest on 448.46 one year	31	39		
"	"	Tobacco for one year	37	44		
1831	"	Interest on 517.29 one year	36	21		
"	"	Tobacco for one year	37	44		
1832	"	Interest on 590.94 one year	41	37		
"	"	Tobacco for one year	37	44		
	By	Amount to Balance			669	75
			669	75	669	75

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Tobacco Acct. 23 Yrs. Dr. Cr.

(Pages 74–75.)

1832	To Tobacco for twelve years	669	75		
1833	" Interest on 669.75 one year	46	88		
"	" Tobacco for one year	37	44		
1834	" Interest on 754.07 one year	52	78		
"	" Tobacco for one year	37	44		
1835	" Interest on 844.29 one year	59	10		
"	" Tobacco for one year	37	44		
1836	" Interest on 940.83 one year	65	86		
"	" Tobacco for one year	37	44		
1837	" Interest on 1044.13 one year	73	09		
"	" Tobacco for one year	37	44		
1838	" Interest on 1154.66 one year	80	83		
"	" Tobacco for one year	37	44		
1839	" Interest on 1272.93 one year	89	11		
"	" Tobacco for one year	37	44		
1840	" Interest on 1399.48 one year	97	96		
"	" Tobacco for one year	37	44		
1841	" Interest on 1534.88 one year	107	44		
"	" Tobacco for one year	37	44		
1842	" Interest on 1679.76 one year	117	58		
"	" Tobacco for one year	37	44		
1843	" Interest on 1834.78 one year	128	43		
"	" Tobacco for one year	37	44		
"	By Amount to Balance			2000	65
		2000	65	2000	65

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[5] Tobacco Accl. 24 Yrs. Dr. Cr.

(Page 75.)

1843	To	Tobacco for twenty-three years	2000	65		
1844	"	Interest on 2000.65 one year	140	05		
"	"	Tobacco for one year	37	44		
1845	"	Interest on 2178.14 one year	152	47		
"	"	Tobacco for one year	37	44		
1846	"	Interest on 2368.05 one year	165	76		
"	"	Tobacco for one year	37	44		
1847	"	Interest on 2571.25 one year	179	99		
"	"	Tobacco for one year	37	44		
1848	"	Interest on 2788.68 one year	195	21		
"	"	Tobacco for one year	37	44		
1849	"	Interest on 3021.33 one year	211	49		
"	"	Tobacco for one year	37	44		
1850	"	Interest on 3270.26 one year	228	92		
"	"	Tobacco for one year	37	44		
1851	"	Interest on 3536.62 one year	247	56		
"	"	Tobacco for one year	37	44		
1852	"	Interest on 3821.62 one year	267	51		
"	"	Tobacco for one year	37	44		
1853	"	Interest on 4126.57 one year	288	86		
"	"	Tobacco for one year	37	44		
1854	"	Interest on 4452.87 one year	311	70		
"	"	Tobacco for one year	37	44		
"	By	Amount to Balance			4802	01
			4802	01	4802	01

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Cash Account Dr. Cr.

1850		(Pages 76—77.)				
Jan.	1	To Cash on hand	25	50		
"	29	By 4 Weeks' Board 2.00			8	00
Feb.	27	" 4 " " 2.00			8	00
Mar.	25	" 4 " " 2.00			8	00
Apr.	1	To 1 Quarter's Salary	125	00		
"	10	By 1 Suit of Clothes			30	00
"	24	" 4 Weeks' Board 2.00			8	00
"	"	" 1 Silk Hat			4	00
May	3	" Missionary Subscription			15	00
"	10	" Support of the Ministry			10	00
"	23	" 4 Weeks' Board 2.00			8	00
June	1	" Sundries as per Mem.			4	56
July	4	" Anniversary Expenses			4	57
"	22	" 8 Weeks' Board 2.00			16	00
Aug.	15	To 1½ Quarter's Salary	187	50		
"	25	By 1 Dress and Sundries			12	50
Oct.	1	To ½ Quarter's Salary	62	50		
"	10	By 1 Cow for my Mother			14	00
"	22	" 13 Weeks' Board 2.00			26	00
Nov.	10	" Sundries as per Mem.			7	75
Dec.	31	" 11 Weeks' Board 2.00			22	00
"	"	To 1 Quarter's Salary	125	00		
"	"	By Cash on hand			319	12
			525	50	525	50

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7 Winebibber's Acct. 12 Yrs. Dr. Cr.

(Page 77.)

1828	To	Wine, Cigars, etc., for one yr.	365	00		
1829	"	Interest on 365.00 one year	25	55		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1830	"	Interest on 755.55 one year	52	89		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1831	"	Interest on 1173.44 one year	82	14		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1832	"	Interest on 1620.58 one year	113	44		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1833	"	Interest on 2099.02 one year	146	93		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1834	"	Interest on 2610.95 one year	182	77		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1835	"	Interest on 3158.72 one year	221	11		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1836	"	Interest on 3744.83 one year	262	14		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1837	"	Interest on 4371.97 one year	306	04		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1838	"	Interest on 5043.01 one year	353	01		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1839	"	Interest on 5761.02 one year	403	27		
"	"	Wine, Cigars, etc., for one yr.	365	00		
"	By	Amount to Balance			6529	29
			6529	29	6529	29

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Winebibber's Acct. 23 Ys. Dr. Cr.

(Page 77.)

1839	To Wine, Cigars, etc., for 12 yrs.	6529	29		
1840	" Interest on 6529.29 one year	457	05		
"	" Wine, Cigars, etc., for one yr.	365	00		
1841	" Interest on 7351.34 one year	514	59		
"	" Wine, Cigars, etc., for one yr.	365	00		
1842	" Interest on 8230.93 one year	576	17		
"	" Wine, Cigars, etc., for one yr.	365	00		
1843	" Interest on 9172.10 one year	642	05		
"	" Wine, Cigars, etc., for one yr.	365	00		
1844	" Interest on 10179.15 one yr.	712	54		
"	" Wine, Cigars, etc., for one yr.	365	00		
1845	" Interest on 11256.69 one yr.	787	97		
"	" Wine, Cigars, etc., for one yr.	365	00		
1846	" Interest on 12409.66 one yr.	868	68		
"	" Wine, Cigars, etc., for one yr.	365	00		
1847	" Interest on 13643.34 one yr.	955	03		
"	" Wine, Cigars, etc., for one yr.	365	00		
1848	" Interest on 14963.37 one yr.	1047	44		
"	" Wine, Cigars, etc., for one yr.	365	00		
1849	" Interest on 16375.81 one yr.	1146	31		
"	" Wine, Cigars, etc., for one yr.	365	00		
1850	" Interest on 17887.12 one yr.	1252	10		
"	" Wine, Cigars, etc., for one yr.	365	00		
"	By Amount to Balance			19504	22
		19504	22	19504	22

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9 Winebibber's Acct. 34 Ys. Dr. Cr.

(Page 78.)

1850	To	Wine, Cigars, etc., for 23 yrs.	19504	22		
1851	"	Interest on 19504.22 one yr.	1365	30		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1852	"	Interest on 21234.52 one yr.	1486	42		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1853	"	Interest on 23085.94 one yr.	1616	02		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1854	"	Interest on 25066.96 one yr.	1754	69		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1855	"	Interest on 27186.65 one yr.	1903	07		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1856	"	Interest on 29454.72 one yr.	2061	83		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1857	"	Interest on 31881.55 one yr.	2231	71		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1858	"	Interest on 34478.26 one yr.	2413	48		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1859	"	Interest on 37256.74 one yr.	2607	97		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1860	"	Interest on 40229.71 one yr.	2816	08		
"	"	Wine, Cigars, etc., for one yr.	365	00		
1861	"	Interest on 43410.79 one yr.	3038	76		
"	"	Wine, Cigars, etc., for one yr.	365	00		
"	By	Amount to Balance			46814	55
			46814	55	46814	55

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Otho H. Hudson Dr. Cr. 10

1851			(Pages 78-79.)				
Jan.	3	By 2 Nail Hammers	.50			1	00
"	"	" 1 Cast Steel do.				1	00
"	"	" 2 Hand Saws	2.00			4	00
"	"	" 1 Backed do. Large				2	00
"	"	" 1 do. do. Small				1	25
Feb.	1	" 2 Jack Planes	1.25			2	50
"	"	" 2 Fore Planes	1.25			2	50
"	"	" 2 Long Jointers	1.50			3	00
"	10	" 1 Pr. Match Pl. 1¼ in.				2	00
"	"	" 2 " do. do. 1⅛ in.				4	50
"	"	" 2 Smoothing do.	1.00			2	00
"	"	To Cash on Account		8	00		
Mar.	20	By one 7 Ft. Cross Cut Saw				4	41
"	"	" do. Mill Saw	.94			6	58
"	"	To Cash to Balance		28	74		
				36	74	36	74

Apr.	1	By 2 Bed Cords	.25				50
"	"	" 1 Dinner Bell				1	00
"	"	" 1 Clothes Brush					50
"	"	" 1 Nail do.					31
"	"	" 2 Tooth do.	.20				40
May	10	" 1 Strainer Milk Pail					60
"	"	" 3 Milk Pans	.20				60
"	"	" 1 Wire Sieve					44
"	"	To Cash to Balance		4	35		
				4	35	4	35

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11 Sheep and Wool Acct. Dr. Cr.

1850		(Pages 79–80.)				
June	5	To 30 Young Sheep 1.25	37	50		
1851						
June	"	" Pasturing and Care 1 yr.	4	80		
"	"	" 30 Bushels of Oats .25	7	50		
"	"	" Washing and Shearing	1	20		
"	"	" Marketing 103 lbs. Wool		50		
"	"	" Int. on 37.50 at 10 per ct.	3	75		
"	"	By 7 lbs. Wool .40			2	80
"	"	" Cash for 103 lbs. .40			41	20
"	"	" 30 Old Sheep 1.50			45	00
"	"	" 27 Lambs 1.25			33	75
		To Profits on 30 Sheep 1 yr.	67	50		
			122	75	122	75

O. D. Morgan Dr. Cr.

1851						
Jan.	25	By 10½ lbs. Sugar .10			1	05
"	"	" 12 " Butter .14			1	68
"	"	" 4 Bushels Potatoes .40			1	60
Feb.	20	" 8 lbs. Rice .06				48
"	"	" 12 " Corn Starch .12½			1	50
May	2	" 8 " Codfish .06				48
"	"	To Cash to Balance	6	79		
			6	79	6	79

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(Pages 97-98.)

	Ira Allen	Dr.		
	To 2 Pr. Buskins @ 1.25	2.50		
1	" 1 " Gloves	.56		
	" 1¾ Yds. Linen Edging @ 20 c.	.35		
	" 4 Whalebones @ 3 c.	.12	3	53
	"			
	Reu Corbett	Dr.		
	To 2 Yds. Colored Cambric @ 11 c.	.22		
	" 5 " Linen Drill @ 41 c.	2.05		
1	" 2½ " Check Cambric @ 50 c.	1.25		
	" 1 Pr. White Cotton Hose	.50		
	" 3 " " " " @ 25 c.	.75	4	77
	"			
	William Loomis	Cr.		
1	By 45 lbs. Wool @ 40 c.	18.00		
	" 10 " Butter @ 11 c.	1.10	19	10
	Dr.			
	To 8 Yds. Calico @ 28 c.	2.24		
	" 6 " Bleached Muslin @ 25 c.	1.50		
1	" 1 Card Shirt Buttons	.22		
	" 1 Vest Pattern	.88		
	" 1½ Yds. Irish Linen @ 1.00	1.50	6	34
	"			
	John Benson	Dr.		
2	To 4½ Yds. Gingham @ 30 c.	1.35		
	" 1 Parasol	1.50	2	85

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(Page 98.)

	Job Estabrook	Dr.		
	To 16 Yds. Black Silk @ 1.10	17.60		
2	" 3 do. Muslin @ 11 c.	.33		
	" 4 Skeins Silk @ 5 c.	.20		
	" 2 lbs. Black Tea @ 75 c.	1.50	19	63
	Wednesday, June 4th.			
	Samuel H. Morris	Dr.		
	To 2 Bbls. Salt @ 1.25	2.50		
2	" 3 Yds. Linen Check @ 50 c.	1.50		
	" 1 Pr. Suspenders	.37	4	37
	Cr.			
2	By 18 lbs. Wool @ 40 c.	7.20		
	" 2 Doz. Eggs @ 8 c.	.16	7	36
	"			
	John W. Thomson	Dr.		
	To 1 Piece Balzarine, 11¼ Yds. @ 76c.	8.93		
2	" 1 Parasol	1.75		
	" 1 Pr. Morocco Shoes	1.50	12	18
	Thursday, June 5th.			
	Ira Allen	Dr.		
	To 1¾ Yds. Linen Drill @ 44 c.	.77		
	" 1¾ do. Cottonade @ 25 c.	.44		
1	" 1¼ do. Linen @ 25	.31		
	" 2 Pr. Kid Buskins @ 1.25	2.50		
	" 1 " " Gloves	.75		
	" 1 Yd. White Flannel	.56	5	33

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(Pages 98–99.)

	Rev. Corbett	Dr.		
	To 1 Pr. Kid Buskins	1.25		
	" 1 " Childs' Shoes	.63		
1	" 1 " Leather Slips	.75		
	" 3 Yds. Blk. Cambric @ 11 c.	.33		
	" 2 Linen Hdfs. @ 35 c.	.70		
	" 2 " " @ 50 c.	1.00	4	66
	Cr.			
1	By 18 lbs. Wool @ 40 c.	7.20		
	" 10 Bush. Oats @ 25 c.	2.50	9	70
	Saturday, June 7th.			
	William Loomis	Dr.		
	To 2 lbs. Java Coffee @ 13 c.	.26		
	" 2 " Black Tea @ 70 c.	1.40		
1	" 2 " Ginger @ 15 c.	.30		
	" 3 " Corn Starch @ 12 c.	.36		
	" 1 Clothes Brush	.38		
	" 2 Gallons Molasses @ 56 c.	1.12	3	82
	Monday, June 9th.			
	Henry R. Thomas	Dr.		
	To 8 lbs. Brown Sugar @ 10 c.	.80		
	" 4 oz. Indigo @ 10 c.	.40		
1	" 1 Back Comb	.25		
	" 2 lbs. Candles @ 14 c.	.28		
	" 2 Pr. Suspenders @ 25 c.	.50		
	" 2 " Cotton Hose @ 30 c.	.60	2	83

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John Benson — Cr.

2 By 40 lbs. Wool @ 35 c. 14.00
" 4 " Butter @ 10 c. .40 14 40

Dr.

To 4 Yds. White Cambric @ 25 c. 1.00
2 " 3 " Bleached Drill @ 12 c. .36
" 2 Silk Hdkfs. @ 50 c. 1.00 2 36

"

Job Estabrook — Dr.

To 1 Pr. Black Worsted Hose .56
" 1 " Gambroon Buskins 1.25
2 " 1 Tuscan Bonnet 4.00
" 1 Card Hooks and Eyes .08
" 6 Whalebones @ 3 c. .18 6 07

Thursday, June 12th.

Samuel H. Morris — Dr.

To 30⅛ Yds. Brown Sheeting @ 10 c. 3.05
" 7 " Alpaca @ 80 c. 5.60
2 " 1 Jenny Lind Braid Bonnet 2.00
" 3 Yds. Gimp Cord @ 4 c. .12
" 2 Papers Needles @ 10 c. .20 10 97

Friday, June 13th.

John W. Thomson — Dr.

To 2¼ Yds. Gambroon @ 44 c. .99
2 " 1 Bunch Linen Thread .20
" 2 Skeins Silk @ 5 c. .10 1 29

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(Page 100.)

	George H. Brewster	Dr.		
	To 2 Yds. Gingham @ 31c.	.62		
	" 4 " Ribbon @ 4c.	.16		
3	" 3 Pr. Cotton Hose @ 50c.	1.50		
	" 1 " Kid Buskins	1.50		
	" 1 " ⅛ Hose	.28	4	06
	Tuesday, June 17th.			
	William Eldred	Dr.		
	To 5 Yds. Brown Linen @ 31c.	1.55		
	" 7 " Checked do. @ 50c.	3.50		
3	" ½ Doz. Buttons @ 6c.	.04		
	" 2 Spools Thread @ 3c.	.06		
	" Paid your Order	7.28	12	43
	Wednesday, June 18th.			
	Lyman Marsh	Dr.		
	To Paid your Order	4.00		
	" 5 lbs. Java Coffee @ 15c.	.75		
3	" 10 " Sugar @ 10c.	1.00		
	" 1 " Pepper	.19		
	" 4 " Corn Starch @ 12c.	.48		
	" 2 " Saleratus @ 8c.	.16	6	58
	Thursday, June 19th.			
	Ira Allen	Dr.		
	To 1 Ladies' Cravat	.25		
1	" 31 Yds. Shirting @ 10c.	3.10		
	" 2 Doz. Shirt Buttons @ 6c.	.12	3	47

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(Pages 100–101.)

	Rew Corbett	Dr.		
	To 3 Galls. Molasses @ 56 c.	1.68		
1	" 1 Tweed Coat	10.00		
	" 4 lbs. Crushed Sugar @ 13 c.	.52		
	" 2 Galls. Lamp Oil @ 88 c.	1.76	13	96
	Saturday, June 21st.			
	William Loomis	Dr.		
	To 2 Scythe Stones @ 10 c.	.20		
	" 1¼ Yds. Satin Jean @ 16 c.	.20		
1	" 6 " Blea. Muslin @ 9 c.	.54		
	" 2 Spools Thread @ 6 c.	.12		
	" 2 Pr. Silk Gloves @ 50 c.	1.00	2	06
	"			
	Henry R. Thomas	Dr.		
	To 1 Umbrella	1.63		
	" 1 Parasol	1.75		
1	" 14 lbs. Crushed Sugar @ 12½ c.	1.75		
	" 1 Shoe Brush	.25		
	" 1 Box Blacking	.10	5	48
	Monday, June 23d.			
	Job Estabrook	Cr.		
2	By 57½ lbs. Wool @ 30 c.		17	25
	Dr.			
	To Land Side for Plow	1.00		
2	" 2 Scythe Stones @ 10 c.	.20		
	" 2 Quires Letter Paper @ 25 c.	.50	1	70

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	Ira Allen	Cr.		
1	By 14 lbs. of Wool @ 40 c.	5.60		
	" Cash	5.00	10	60
	Dr.			
	To 7 Yds. Blue Calico @ 16 c.	1.12		
1	" 6 " Franklin Drill @ 25 c.	1.50		
	" 1 De Laine Shawl	3.75	6	37
	"			
	Rew Corbett	Cr.		
	By 10 lbs. Butter @ 8 c.	.80		
1	" 5½ Doz. Eggs @ 8 c.	.44		
	" Cash	1.00	2	24
	Wednesday, June 25th.			
	William Loomis	Cr.		
1	By 7 Doz. Eggs @ 8 c.	.56		
	" 23½ lbs. Butter @ 10 c.	2.35	2	91
	"			
	Henry R. Thomas	Dr.		
	To Remnant of Edging	.25		
	" ½ lb. Cotton Yarn @ 31 c.	.16		
	" 1 Gallon Molasses	.50		
1	" 3 Yds. Pink Ribbon @ 6 c.	.18		
	" 7 3/16 lbs. Codfish @ 6 c.	.43		
	" 2 Papers Needles @ 9 c.	.18	1	70
	Cr.			
4	By Cash		4	00

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(Page 101.)

	John Benson	Dr.		
	To 6 lbs. Sugar @ 10 c.	.60		
	" 2 " Black Tea @ 75 c.	1.50		
9	" 2 " Pepper @ 19 c.	.38		
	" 4 Whalebones @ 4 c.	.16		
	" 4 Pr. Cotton ½ Hose @ 25 c.	1.00	3	64

Thursday, June 26th.

	Job Estabrook	Dr.		
	To 2 Brooms @ 15 c.	.30		
2	" 7 Yds. Checked Gingham @ 22c.	1.54		
	" 1¾ " Blue Drill @ 16 c.	.28		
	" Goods delivered to Miss Kelly on your Order, as per Bill	7.30	9	42

"

	Samuel H. Morris	Cr.		
2	By 26¼ lbs. Wool @ 40 c.	10.60		
	" 4 Bushels Potatoes @ 35 c.	1.40	12	00

"

	John W. Thomson	Dr.		
	To 10 Yds. Calico @ 31 c.	3.10		
	" 4 " Diaper @ 13 c.	.52		
	" 2 Pr. Black Cot. Gloves @ 31 c.	.62		
2	" 3 " White do. Hose @ 25 c.	.75		
	" 4 Spools Cotton Thread @ 6 c.	.24		
	" 2 Pr. Side-Combs @ 14 c.	.28		
	" 2 " Thick-Soled Bushins @ 1.50	3.00	8	51

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	George H. Brewster	Dr.		
	To Balance on Exchange of Ginghams	.56		
	" 3 Yds. Blue Drill @ 15 c.	.45		
3	" 3½ " Cambric @ 10 c.	.35		
	" 50 lbs. Brown Sugar @ 9 c.	4.50		
	" 3 Galls. Molasses @ 56 c.	1.68	7	54
	Cr.			
3	By 15 lbs. Wool @ 35 c.		5	25
	"			
	William Eldred	Dr.		
	To 1 Set Coffee-Cups	1.00		
3	" 1 Pr. Gents. Gaiters	2.25		
	" 6 Yds. Stair Carpet @ 15 c.	.90	4	15
	Cr.			
3	By Accepted Order on Stewart & Co., Payable July 10th	25.00		
	" 18 lbs. Wool @ 30 c.	5.40	30	40
	Saturday, June 28th.			
	Lyman Marsh	Cr.		
3	By 49½ lbs. Wool @ 40 c.		19	80
	Dr.			
	To 2 Back-Combs @ 25 c.	.50		
	" 2 Yds. Lace @ 40 c.	.80		
3	" 5 " Cap Ribbon @ 10 c.	.50		
	" 6 " Linen @ 37½ c.	2.25		
	" Remnant of Lawn	1.00	5	05

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	Datus C. Brooks	Dr.		
	To 1 Box Blacking	.06		
	" 1 Brush	.20		
	" 1 Pr. Suspenders	.38		
4	" 1 " Linen Gloves	.44		
	" 4 Skeins Silk @ 5 c.	.20		
	" 2 Doz. Skeins Thread @ 8 c.	.16		
	" 1 Piece Sheeting, 41 Yds. @ 11 c.	4.51		
	" 10 Yds. Blue Drill @ 12½ c.	1.25	7	20
	Cr.			
4	By Cash on Account		5	00
	"			
	John C. Goodale	Dr.		
	To 3 Yds. Light Cassimere @ 1.75	5.25		
4	" Trimmings	.32		
	" 8 Yds. Russia Sheeting @ 37½ c.	3.00	8	57
	"			
	Isaac Newton	Dr.		
	To 3 Yds. Stripe Kersey @ 22 c.	.66		
4	" ½ lb. Black Tea @ 75 c.	.38		
	" 2½ lbs. Sugar @ 10 c.	.25	1	29
	"			
	Otis B. Waters	Dr.		
	To 10½ Yds. Gingham @ 44 c.	4.62		
4	" 2 Bed-Cords @ 31 c.	.62		
	" 1 Piece Sheeting, 31½ Yds. @ 10 c.	3.15	8	39

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(Page 103.)

	George H. Brewster	Dr.		
	To 3 Yds. Franklin Stripe @ 25 c.	.75		
	" 14 " Sheeting @ 10 c.	1.40		
3	" 2 " Bleached Sheeting @ 16 c.	.32		
	" 2 Doz. Shirt Buttons @ 6 c.	.12		
	" 1 " Susp. do.	.06		
	" 4 Spools Thread @ 6 c.	.24	2	89
	"			
	William Eldred	Dr.		
	To 2 lbs. Raisins @ 12½ c.	.25		
	" 1½ Galls. Molasses @ 56 c.	.84		
3	" 2 Cards Hooks and Eyes @ 6 c.	.12		
	" 8 Yds. Stripe Shirting @ 14 c.	1.12		
	" 41⅛ " Sheeting @ 10 c.	4.15	6	48
	"			
	Lyman Marsh	Dr.		
	To Paid Hired Girl per Verbal Order	1.25		
3	" 2 Yds. Cap Ribbon @ 12½ c.	.25		
	" 5 " Bleached Shirting @ 17 c.	.85	2	35
	"			
	Datus C. Brooks	Dr.		
	To 1 Pail	.25		
	" 3 lbs. Rope @ 15 c.	.45		
4	" Cash to pay Postage	.10		
	" 31¼ Yds. Shirting @ 8 c.	2.50		
	" 1 Broom	.15		
	" 1 Set Cups and Saucers	.25	3	70

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(Page 103.)

	Ira Allen	Cr.		
	By 10 lbs. Butter @ 8c.	.80		
1	" 4 Doz. Eggs @ 7c.	.28		
	" Cash to Balance Account	7.02	8	10

Wednesday, July 2d.

	Datus C. Brooks	Dr.		
	To 4 Bowls @ 10c.	.40		
	" 1 Deep Dish	.31		
2	" 2 lbs. Saleratus @ 8c.	.16		
	" 2 Galls. Molasses @ 56c.	1.12		
	" 15½ lbs. Sugar @ 10c.	1.55		
	" 1 Broom	.15	3	69

"

	John C. Goodale	Dr.		
	To 1 Pr. White Silk Gloves	.50		
	" 4 Yds. Edging @ 10c.	.40		
4	" 9 " Bleached Shirting @ 16c.	1.44		
	" ½ " Linen @ 75c.	.38		
	" 2 Doz. Shirt Buttons @ 9c.	.18		
	" 3 Spools Thread @ 6c.	18	3	08

"

	Isaac Newton	Dr.		
	To 1 Lawn Dress Pattern	4.00		
4	" 1½ Yds. Blue Drill @ 12c.	.15		
	" 2 Cards Hooks and Eyes @ 8c.	.16		
	" ½ Doz. Tumblers @ 1.00	.50	4	81

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(Pages 103–104.)

Reu Corbett Cr.

1 By Cash to Balance Account 11 45

Thursday, July 3d.

Otis B. Waters Dr.

To 1 Piece Sheeting, 38¾ Yds. @ 11c. 4.21

4 " 10½ lbs. Sugar @ 10c. 1.05

" 1 " Saleratus .08 5 34

"

John L. Cady Dr.

To 2 Pr. Rubber Suspenders @ 31c. .62

5 " 2 Pocket-Knives @ 25c. .50

" 2 Vest Patterns @ 1.25 2.50

" Trimmings .35 3 97

Delivered to Sons.

"

William Loomis Dr.

To 3¼ lbs. Soap @ 7c. .23

1 " 1 Piece Sheeting, 35½ Yds. @ 10c. 3.55

" 8 Bbls. Salt @ 1.25 10.00 13 78

Cr.

1 By Cash to Balance Account 3 99

Monday, July 7th.

John C. Norton Dr.

To 2 lbs. Coffee @ 13c. .26

5 " 8 " Sugar @ 9½c. .76

" ½ " Saleratus @ 8c. .04 1 06

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(Page 104.)

William Eldred Dr.

	To 3 Yds. Factory Gingham @ 16½ c.	.50		
	" 1½ Doz. Button Moulds @ 4 c.	.06		
3	" 2 Skeins White Silk @ 4 c.	.08		
	" 2¾ Yds. Edging @ 8 c.	.22		
	" 2 " Cap Ribbon @ 9½ c.	.19	1	05

"

James Harper Dr.

5	To 2 Pr. Youths' Shoes @ 50 c.	1.00		
	" 1 Piece Muslin, 30 Yds. @ 11 c.	3.30	4	30

"

Henry R. Waldron Dr.

	To 2 Bowls @ 8 c.	.16		
	" 4 lbs. Sugar @ 10 c.	.40		
5	" 2 " Coffee @ 12½ c.	.25		
	" 1½ " Saleratus @ 8 c.	.12		
	" 1 Pitcher	.38	1	31

"

Benj. E. Holmes Dr.

	To 2 Deep Dishes @ 19 c.	.38		
	" 1 Set Knives and Forks	1.87		
	" 1 Pr. Scissors	.31		
6	" 1 Dressing Comb	.13		
	" 1 Back do.	.09		
	" 23½ lbs. Codfish @ 6¼ c.	1.47		
	" 1 Doz. G. S. Tea-Spoons	1.75	6	00

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(Pages 104–105.)

Henry R. Thomas Cr.

By 15 lbs. Butter @ 8 c. 1.20

1 " 10 Doz. Eggs @ 8½ c. .85

" Cash to Balance Account 3.96 6 01

Wednesday, July 9th.

William Phelps Dr.

To 1 Pr. White Silk Gloves .50

6 " 3 Yds. Pink Gingham @ 33⅓ c. 1.00

" 10 lbs. Corn Starch @ 12½ c. 1.25

" 18 " Crushed Sugar @ 10½ c. 1.89 4 64

"

Job C. Pierson Dr.

To 1¾ Yds. Silk @ 1.00 1.75

6 " 9 " Calico @ 16⅔ c. 1.50

" 2 " Bleached Drill @ 12½ c. .25

" Paid John James on your V. O. 2.25 5 75

"

John Benson Dr.

To 5 lbs. Sugar @ 10 c. .50

" 6 Doz. Eggs @ 8 c. .48

" 4 Scythe Stones @ 10 c. .40

2 " 7¾ Yds. Calico @ 16 c. 1.24

" 8 lbs. Crushed Sugar @ 15 c. 1.20

" 3½ " Saleratus @ 8 c. .28

" 8¾ " Cheese @ 7 c. .61

" Cash to Balance Account .84 5 55

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(Page 105.)

Job Estabrook — Cr.

2 By 8 Doz. Eggs @ 8 c. .64
" 10 lbs. Butter @ 9 c. .90 — 1 54

"

Benj. E. Holmes — Dr.

6 To 1 Pr. Gents. Gaiter Boots — 2 25

Cr.

6 By Cash on Account — 2 00

"

William Phelps — Dr.

To 3 Yds. Linen @ 18¾ c. .56
6 " 5 " Striped Linen @ 31¼ c. 1.56
" 1⅛ " Ribbon @ 10 c. .15
" Remnant do. .04 — 2 31

Cr.

6 By Cash on Account — 2 00

"

Job Estabrook — Cr.

2 By Cash on Account 5.00
" Note to Balance 13.03 — 18 03

Saturday, July 12th.

Job C. Pierson — Dr.

To 6¾ Yds. Calico @ 16 c. 1.08
6 " 8 . " Brown Drilling @ 12½ c. 1.00
" 4½ " Sheeting @ 10 c. .45
" 1 Bonnet for Girl .75 — 3 28

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(Pages 105–106.)

	Andrew Jackson	Dr.		
	To 9 Yds. Calico @ 16⅔c.	1.50		
7	" 4½ " Sheeting @ 10c.	.45		
	" ½ lb. Black Tea @ 75c.	.38		
	" 4 " Rice @ 7c.	.28	2	61
	Cr.			
7	By 8 Quarts Whortleberries @ 8c.	.64		
	" 2 Doz. Eggs @ 8c.	.16		80
	"			
	John Ransom	Dr.		
	To 6 lbs. Brown Sugar @ 10c.	.60		
7	" 9 " Crushed Sugar @ 15c.	1.35		
	" 6½ Yds. Gingham Lawn @ 30c.	1.95	3	90
	Cr.			
7	By 10 Quarts Whortleberries @ 8c.	.80		
	" 6 " Strawberries @ 6c.	.36	1	16
	"			
	Samuel H. Morris	Dr.		
	To 3 Yds. Rufsia Sheeting @ 33⅓c.	1.00		
2	" 8 lbs. Butter @ 12½c.	1.00		
	" Cash to Balance Account	2.02	4	02
	Monday, July 14th.			
	John Robertson	Dr.		
	To Paid your Order to J. Frink	8.00		
7	" 10 lbs. Brown Sugar @ 9c.	.90		
	" 4 " Crushed do. @ 14c.	.56	9	46

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18 *Monday, July 14th, 1851.*

(Page 106.

	William Eldred	*Dr.*		
	To 6 Yds. Calico @ 15 c.	.90		
3	" 9 " do. @ 16½ c.	1.50		
	" 1¾ " Check @ 20 c.	.35		
	" Paper Pins	.12	2	87
	"			
	Lyman Marsh	*Dr.*		
	To 37½ lbs. Butter @ 8 c.	3.00		
3	" 44 " Sugar @ 9 c.	3.96		
	" 2 Gallons Molasses @ 44 c.	.88	7	84
	Cr.			
3	*By Note against N. O. Olds*		15	00
	"			
	John W. Thomson	*Cr.*		
	By 10 Bushels Potatoes @ 25 c.	2.50		
2	" Cash on Account	5.00		
	" Note to Balance, at 3 mos.	14.48	21	98
	Friday, July 18th.			
	George H. Brewster	*Dr.*		
3	*To 2 oz. Nutmegs @ 12½ c.*	.25		
	" 14 Yds. Sea Island Sheeting @ 14 c.	1.96	2	21
	Cr.			
	By 10 lbs. Butter @ 10 c.	1.00		
3	" 6 Qts. Whortleberries @ 8 c.	.48		
	" 5¼ " Strawberries @ 4 c.	.21	1	69

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(Pages 106–107.)

	William Eldred	Dr.		
	To 20 Yds. Bl'd Sheeting @ 18¾c.	3.75		
3	" 4½ " White Flannel @ 56c.	2.52		
	" 1 Pr. White Silk Gloves	.50		
	" 1 " Lisle Thread do.	.35	7	12
	"			
	Lyman Marsh	Dr.		
	To 1 Yd. Satin Vesting	3.00		
	" ½ Quire Letter Paper @ 25c.	.13		
3	" 1 Box Mustard	.12		
	" 1 Pr. Kip Brogans	1.25		
	" 2 Bars Soap @ 12c.	.24		
	" Sundry Trimmings*	2.21	6	95
	"			
	Datus C. Brooks	Cr.		
4	By Cash on Account	5.00		
	" Note to Balance	4.59	9	59
	Monday, July 21st.			
	John C. Goodale	Cr.		
4	By 18 lbs. Cheese @ 7c.	1.26		
	" 10 " Butter @ 9c.	.90	2	16
	Dr.			
	To 40 lbs. Sugar @ 9c.	3.60		
4	" 4 " Coffee @ 14c.	.56		
	" 1 Coffee Mill	.44	4	60

* See Book-keeping, page 38th.

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(Page 107.)

	Isaac Newton	Dr.		
	To 1 Yd. Black Ribbon for Hat	.16		
	" 5 " Bleached Muslin @ 15 c.	.75		
	" 15 " do. do. @ 20 c.	3.00		
4	" ½ lb. Sewing Silk @ 10.00	5.00		
	" 4 " Cotton Batting @ 10 c.	.40		
	" 2 Doz. Shirt Buttons @ 20 c.	.40		
	" 2 " Horn do. @ 8 c.	.16	9	87
	"			
	George H. Brewster	Cr.		
	By 4 Bush. Potatoes @ 30 c.	1.20		
3	" 8 lbs. Butter @ 10 c.	.80		
	" Cash to Balance account	7.76	9	76
	Tuesday, July 29th.			
	Otis B. Waters	Dr.		
	To 1½ Gallons Molasses @ 56 c.	.84		
4	" 12 lbs. Sugar @ 9½ c.	1.14		
	" 6½ " Soap @ 8 c.	.52		
	" 10 Yds. Calico @ 16¾ c.	1.67	4	17
	Cr.			
4	By 14 Bushels Oats @ 25 c.		3	50
	"			
	Lyman Marsh	Dr.		
	To 12 Yds. Bed Ticking @ 25 c.	3.00		
3	" 8 " Calico @ 12½ c.	1.00		
	" Cash to Balance Account	2.03	6	03

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(Pages 107-108.)

	John L. Cady	Dr.		
5	To 8 lbs. Codfish @ 6¼c.	.50		
	" 1¾ Yds. Silk Serge @ 1.60	2.80	3	30
	"			
	James Harper	Dr.		
	To 2 Bbls. Salt @ 1.25	2.50		
5	" 1 Bag Fine Salt	.40		
	" 1 Straw Hat	.38		
	" 1 Yd. Black Ribbon	.10	3	38
		Cr.		
5	By 19 9/16 lbs. Butter @ 10 c.	1.94		
	" 5 Doz. Eggs @ 8 c.	.40	2	34
	"			
	John C. Norton	Dr.		
5	To 11 Yds. Ticking @ 25 c.	2.75		
	" 1 Penknife	.31	3	06
		Cr.		
5	By 1 Dry Hide, 21¼ lbs. @ 5 c.	1.09		
	" 10 lbs. Butter @ 9 c.	.90	1	99
	"			
	William Eldred	Dr.		
3	To 1 Piece Sheeting, 37¼ Yds. @ 10 c.		3	75
	"			
	John C. Goodale	Cr.		
4	By 8 Bundles Oat Straw @ 3 c.	.24		
	" Cash to Balance Account	13.85	14	09

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(Page 108.)

	Henry R. Waldron	Dr.		
	To 12 Yds. Stripe Shirting @ 12½ c.	1.50		
	" 6¼ " Sheeting @ 9 c.	.61		
5	" 3 Spools Thread @ 6 c.	.18		
	" 1 Doz. Pearl Buttons	.10		
	" 4 " Bone " @ 4 c.	.16	2	55
	"			
	Benj. E. Holmes	Dr.		
6	To 2 lbs. Black Tea @ 75 c.	1.50		
	" ½ " O. H. " @ 1.00	.50	2	00
	"			
	Andrew Jackson	Dr.		
	To 2 Sets Cups and Saucers @ 32½ c.	.65		
7	" 1 Pr. Kip Brogans	1.25		
	" 1 " Slips	.75		
	" 2¾ Yds. Black Cassimere @ 2.00	5.50	8	15
	Tuesday, Aug. 5th.			
	John Robertson	Cr.		
7	By Cash on Account		5	00
	"			
	Otis B. Waters	Dr.		
4	To 8 Yds. Black Calico @ 14 c.	1.12		
	" 20 lbs. Sugar @ 9 c.	1.80	2	92
	Cr.			
4	By Cash on Account	2.00		
	" Note to Balance	15.32	17	32

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(Pages 108–109.)

	William Eldred	Dr.		
	To 9 Yds. Gingham @ 37½ c.	3.38		
3	" 1 " Bleached Drill	.12		
	" 1½ " Calico @ 10 c.	.15		
	" 1 Card Hooks and Eyes	.09	3	74
	"			
	John L. Cady	Dr.		
	To 1 Gall. Molasses	.50		
5	" 4½ lbs. Sugar @ 10 c.	.45		
	" 6 Qts. Berries @ 4 c.	.24	1	19
	"			
	Isaac Newton	Dr.		
4	To 6 Doz. Eggs @ 8 c.	.48		
	" 7 lbs. Butter @ 10 c.	.70	1	18
	Cr.			
4	By Cash to Balance Account		17	15
	Friday, Aug. 8th.			
	Benj. E. Holmes	Dr.		
	To ¼ Bushel Whortleberries @ 1.50	.38		
6	" 1 Straw Hat	.37		
	" 1 Ribbon for Hat	.10		85
	"			
	Job C. Pierson	Dr.		
	To Paid your Order	2.00		
6	" 1 Bbl. Flour	4.50		
	" 6 " Salt @ 1.25	7.50	14	00

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(Page 109.)

	Andrew Jackson	Dr.		
	To 1 Pr. Thick Boots (as they are)	1.75		
7	" 1 Straw Hat	.38		
	" 1 Yd. Ribbon	.06		
	" 2 Cards Hooks and Eyes @ 9 c.	.18	2	37
	"			
	John Robertson	Dr.		
	To 23 Lbs. Whortleberries @ 4 c.	.92		
	" 1 Pr. Whits Cotton Hose	.38		
7	" 1 Straw Hat	.12		
	" 5 lbs. Sugar @ 10 c.	.50		
	" ½ " Corn Starch @ 12 c.	.06	1	98
	"			
	William Eldred	Cr.		
3	By 26½ lbs. Butter @ 10 c.	2.65		
	" Cash to Balance Account	8.54	11	19
	Saturday, Aug. 9th.			
	William Phelps	Dr.		
6	To 1⅜ Yds. Blue Cloth @ 3.50	4.81		
	" 3 Skeins Silk and Twist @ 5 c.	.15	4	96
	"			
	John Ransom	Dr.		
	To 4 lbs. Candles @ 10½ c.	.42		
7	" 4 Boxes Matches @ 4 c.	.16		
	" Paid your Order	1.50		
	" do. do. do.	2.25	4	33

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(Pages 109–110.)

	James Harper	Dr.		
	To 1 Pr. Linen Gloves	.44		
5	" 1 " Suspenders	.50		
	" 12 Quarts Whortleberries @ 4 c.	.48	1	42
	Cr.			
5	By Cash to Balance Account		6	76
	Tuesday, Aug. 12th.			
	John C. Norton	Dr.		
5	To ½ Quire Letter Paper @ 20 c.	.10		
	" 2 lbs. Raisins @ 9 c.	.18		28
	"			
	Henry R. Waldron	Dr.		
	To 1½ Yds. White Flannel @ 50 c.	.75		
5	" 1½ " Red do. @ 44 c.	.66		
	" 1 Set Knitting Pins	.08		
	" 8 Yds. Tow Cloth @ 20 c.	1.60	3	09
	"			
	John Robertson	Dr.		
7	To 10 Yds. Gingham @ 37½ c.	3.75		
	" 1 Straw Hat and Ribbon	.75	4	50
	"			
	John C. Norton	Dr.		
5	To 1 Set Cups and Saucers	.50		
	" 3½ Yds. Bleached Muslin @ 20 c.	.70	1	20
	Cr.			
5	By Cash to Balance Account		3	61

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(Page 110.)

	John L. Cady	Dr.		
	To 1½ Yds. Blue Cloth @ 3.50	5.25		
5	" Trimmings for Pants	.61		
	" 9¾ Yds. Stripe Shirting @ 15 c.	1.46	7	32
	Cr.			
5	By Accepted Order on Job Orr		10	00
	"			
	Benjamin E. Holmes	Dr.		
6	To 1 Bbl. Salt	1.25		
	" Sundries for Susan, per V. O.	.37	1	62
	"			
	Job C. Pierson	Dr.		
	To 1 Wood Pail	.25		
6	" 10½ lbs. Sugar @ 10 c.	1.05		
	" 5 " Coffee @ 12½ c.	.63		
	" 7 " Candles @ 12½ c.	.87	2	80
	"			
	Andrew Jackson	Dr.		
7	To 2 lbs. Saleratus @ 8 c.	.16		
	" 8 " Crushed Sugar @ 15 c.	1.20	1	36
	Cr.			
7	By Cash to Balance Account		13	69
	Thursday, Aug. 14th.			
	John Ransom	Dr.		
7	To 2½ Yds. Black Cassimere @ 1.56	3.90		
	" Trimmings for Pants	.44	4	34

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(Pages 110–111.)

	John Robertson	Dr.		
7	To 1 Pocket-Knife	.50		
	" ½ lb. Starch @ 12 c.	.06		56
	"			
	William Phelps	Dr.		
6	To 1 Doz. Blue Plates	1.00		
	" 2 Sets Cups and Saucers @ 50 c.	1.00	2	00
	Cr.			
6	By Note to Balance Account, at 30 ds.		11	91
	Friday, Aug. 15th.			
	John L. Cady	Cr.		
5	By Cash to Balance Account		5	78
	"			
	Henry R. Waldron	Cr.		
5	By Cash to Balance Account		6	95
	"			
	Benj. E. Holmes	Cr.		
6	By Note to Balance, at 30 ds.		10	72
	Saturday, Aug. 16th.			
	Job C. Pierson	Dr.		
	To 1 White Pitcher	.16		
	" 3 Bowls @ 8 c.	.24		
6	" 2 Tumblers @ 7 c.	.14		
	" 1 Set Cups and Saucers	.25		
	" Stone Ware	.53		
	" ½ lb. Crushed Sugar @ 14 c.	.07	1	30

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(Pages 111-112.)

	John Robertson	Dr.		
	To 1 Pocket-Knife	.38		
7	" 9 Yds. Gingham @ 37½ c.	3.38		
	" 3 " Blue Calico @ 12½ c.	.37	4	13
	Cr.			
7	By 25¼ lbs. Butter @ 10 c.		2	55
	Monday, Aug. 25th.			
	Job C. Pierson	Dr.		
6	To 3 Yds. Stripe Cafsimere @ 1.25.	3.75		
	" Trimmings for Pants	.57	4	32
	Monday, Sept. 1st.			
	Job C. Pierson	Cr.		
6	By Cash to Balance Account		31	54
	Wednesday, Sept. 3d.			
	John Ransom	Cr.		
7	By Note to Balance Account		11	41
	"			
	John Robertson	Cr.		
7	By Cash on Account	5.00		
	" Due Bill to Balance	8.08	13	08

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1 Dr. Ira Allen Cr.

1851						1851					
June	2	To D.	1	3	53	June	24	By D.	7	10	60
"	5	"	2	5	33	July	1	"	12	8	10
"	19	"	5	3	47						
"	24	"	7	6	37						
				18	70					18	70

Dr. Reu Corbett Cr.

1851						1851					
June	2	To D.	1	4	77	June	6	By D.	3	9	70
"	6	"	3	4	66	"	24	"	7	2	24
"	20	"	6	13	96	July	2	"	13	11	45
				23	39					23	39

Dr. William Loomis Cr.

1851						1851					
June	2	To D.	1	6	34	June	2	By D.	1	19	10
"	7	"	3	3	82	"	25	"	7	2	91
"	21	"	6	2	06	July	3	"	13	3	99
July	3	"	13	13	78						
				26	00					26	00

Dr. Henry R. Thomas Cr.

1851						1851					
June	9	To D.	3	2	83	June	25	By D.	7	4	00
"	21	"	6	5	48	July	7	"	15	6	01
"	25	"	7	1	70						
				10	01					10	01

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Dr. John Benson Cr.

1851						1851					
June	2	To D.	1	2	85	June	10	By D.	4	14	40
"	10	"	4	2	36						
"	25	"	8	3	64						
July	9	"	15	5	55						
				14	40					14	40

Dr. Job Estabrook Cr.

1851						1851					
June	3	To D.	2	19	63	June	23	By D.	6	17	25
"	10	"	4	6	07	July	11	"	16	1	54
"	23	"	6	1	70	"	"	"	16	18	03
"	26	"	8	9	42						
				36	82					36	82

Dr. Samuel H. Morris Cr.

1851						1851					
June	4	To D.	2	4	37	June	4	By D.	2	7	30
"	12	"	4	10	97	"	26	"	8	12	00
July	12	"	17	4	02						
				19	36					19	36

Dr. John W. Thomson Cr.

1851						1851					
June	4	To D.	2	12	18	July	14	By D.	18	21	98
"	13	"	4	1	29						
"	26	"	8	8	51						
				21	98					21	98

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3

Dr. George H. Brewster Cr.

1851						1851					
June	16	To D.	5	4	06	June	27	By D.	9	5	25
"	27	"	9	7	54	July	18	"	18	1	69
July	1	"	11	2	89	"	21	"	20	9	76
"	18	"	18	2	21						
				16	70					16	70

Dr. William Eldred Cr.

1851						1851					
June	17	To D.	5	12	43	June	27	By D.	9	30	40
"	27	"	9	4	15	Aug.	8	"	24	11	19
July	1	"	11	6	48						
"	7	"	14	1	05						
"	14	"	18	2	87						
"	18	"	19	7	12						
"	31	"	21	3	75						
Aug.	6	"	23	3	74						
				41	59					41	59

Dr. Lyman Marsh Cr.

1851						1851					
June	18	To D.	5	6	58	June	28	By D.	9	19	80
"	28	"	9	5	05	July	14	"	18	15	00
July	1	"	11	2	35						
"	14	"	18	7	84						
"	18	"	19	6	95						
"	29	"	20	6	03						
				34	80					34	80

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Dr. Datus C. Brooks Cr.

1851						1851					
June	30	To D.	10	7	20	June	30	By D.	10	5	00
July	1	"	11	3	70	July	18	"	19	9	59
"	2	"	12	3	69						
				14	59					14	59

Dr. John C. Goodale Cr.

1851						1851					
June	30	To D.	10	8	57	July	21	By D.	19	2	16
July	2	"	12	3	08	"	31	"	21	14	09
"	21	"	19	4	60						
				16	25					16	25

Dr. Isaac Newton Cr.

1851						1851					
June	30	To D.	10	1	29	Aug.	6	By D.	23	17	15
July	2	"	12	4	81						
"	21	"	20	9	87						
Aug.	6	"	23	1	18						
				17	15					17	15

Dr. Otis B. Waters Cr.

1851						1851					
June	30	To D.	10	8	39	July	29	By D.	20	3	50
July	3	"	13	5	34	Aug.	5	"	22	17	32
"	29	"	20	4	17						
Aug.	5	"	22	2	92						
				20	82					20	82

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5

Dr. John L. Cady Cr.

1851						1851					
July	3	To D.	13	3	97	Aug.	13	By D.	26	10	00
"	31	"	21	3	30	"	15	"	27	5	78
Aug.	6	"	23	1	19						
"	13	"	26	7	32						
				15	78					15	78

Dr.. James Harper Cr.

1851						1851					
July	7	To D.	14	4	30	July	31	By D.	21	2	34
"	31	"	21	3	38	Aug.	9	"	25	6	76
Aug.	9	"	25	1	42						
				9	10					9	10

Dr. John C. Norton Cr.

1851						1851					
July	7	To D.	13	1	06	July	31	By D.	21	1	99
"	31	"	21	3	06	Aug.	12	"	25	3	61
Aug.	12	"	25		28						
"	"	"	"	1	20						
				5	60					5	60

Dr. Henry R. Waldron Cr.

1851						1851					
July	7	To D.	14	1	31	Aug.	15	By D.	27	6	95
Aug.	4	"	22	2	55						
"	12	"	25	3	09						
				6	95					6	95

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Dr. Benj. E. Holmes Cr. 6

1851						1851					
July	7	To D.	14	6	00	July	11	By D.	16	2	00
"	11	"	16	2	25	Aug.	15	"	27	10	72
Aug.	4	"	22	2	00						
"	8	"	23		85						
"	13	"	26	1	62						
				12	72					12	72

Dr. William Phelps Cr.

1851						1851					
July	9	To D.	15	4	64	July	11	By D.	16	2	00
"	11	"	16	2	31	Aug.	14	"	27	11	91
Aug.	9	"	24	4	96						
"	14	"	27	2	00						
				13	91					13	91

Dr. Job C. Pierson Cr.

1851						1851					
July	9	To D.	15	5	75	Sept.	1	By D.	28	31	54
"	12	"	16	3	28						
Aug.	8	"	23	14	00						
"	13	"	26	2	80						
"	16	"	27	1	39						
"	25	"	28	4	32						
				31	54					31	54

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Dr. Andrew Jackson Cr.

1851						1851					
July	12	To D.	17	2	61	July	12	By D.	17		80
Aug.	4	"	22	8	15	Aug.	13	"	26	13	69
"	8	"	24	2	37						
"	13	"	26	1	36						
				14	49					14	49

Dr. John Ransom Cr.

1851						1851					
July	12	To D.	17	3	90	July	12	By D.	17	1	76
Aug.	9	"	24	4	33	Sept.	3	"	28	11	41
"	14	"	26	4	34						
				12	57					12	57

Dr. John Robertson Cr.

1851						1851					
July	14	To D.	17	9	46	Aug.	5	By D.	22	5	00
Aug.	8	"	24	1	98	"	16	"	28	2	55
"	12	"	25	4	50	Sept.	3	"	28	13	08
"	14	"	27		56						
"	16	"	28	4	13						
				20	63					20	63

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(Pages 139-140.)

		Sundries Dr.					
1		Merchandise, in Store		22150	00		
2		Cash		790	50		
3		Bills Receivable					
		John Brown's Note	$500.00				
		D. C. Cook's "	715.80	1215	80		
1	1	To Stock				24156	30
		"					
1		Stock Dr.		1756	30		
3		To O. D. Brown, on Acct.				750	30
3	2	" N. E. Otis " "				1006	00
		January 20th.					
3		J. C. Sterling Dr.					
		Sales Book B, p. 20		2250	40		
1	3	To Merchandise				2250	40
		February 10th.					
4		John Cooper Dr.					
		Sales Book B, p. 56		1756	85		
1	4	To Merchandise				1756	85
		February 24th.					
1		Expenses Dr.		300	00		
		Store Rent, 7 mos.	$250.00				
		Clerk Hire, 1 mo.	50.00				
2	5	To Cash				300	00
				30219	85	30219	85

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(Pages 140–141.)

4	J. D. Morton	Dr.				
	Sales Book B, p. 75		4561	80		
1	6 To Merchandise				4561	80
	March 10th.					
4	Cook & Hall	Dr.				
	Sales Book B, p. 102		5645	00		
1	7 To Merchandise				5645	00
	March 24th.					
4	Wm. White	Dr.				
	Sales Book B, p. 140		1640	50		
1	8 To Merchandise				1640	50
	March 31st.					
2	Cash	Dr.				
	D. C. Cook's Note in full		715	80		
3	9 To Bills Receivable				715	80
	April 3d.					
1	Merchandise	Dr.				
	Invoice No. 3		820	40		
2	10 To Cash				820	40
	April 17th.					
1	Expenses	Dr.				
	Expenses to N. York	$25.50				
	Freight on Mdse.	48.10				
	One Set of Books	14.00	87	60		
2	11 To Cash				87	60
			13471	10	13471	10

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(Page 141.)

2	Cash	Dr.				
	On Acct. of Mdse.		1256	50		
4	12 To John Cooper				1256	50
	May 1st.					
2	Cash	Dr.				
	On Acct. of Mdse.		1750	30		
3	13 To J. C. Sterling				1750	30
	May 19th.					
3	O. D. Brown	Dr.				
	In full of his Acct.		750	30		
2	14 To Cash				750	30
	June 2d.					
2	Cash	Dr.				
	On Acct. of Mdse.		4500	00		
4	15 To Cook & Hall				4500	00
	June 9th.					
3	J. C. Sterling	Dr.				
	Sales Book C, p. 1		1244	80		
1	16 To Merchandise				1244	80
	June 23d.					
2	Cash	Dr.	434	81		
	On John Brown's Note					
3	To Bills Receivable				351	81
	For Annuity Received					
2	17 To Profit & Loss				83	00
			9936	71	9936	71

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(Pages 141-142.)

3	N. E. Otis	Dr.				
	In full of Account		1006	00		
2	18 To Cash				1006	00
	June 28th.					
2	Cash	Dr.				
	Balance on J. Brown's Note		148	19		
3	19 To Bills Receivable				148	19
	June 30th.					
2	Cash	Dr.				
	In full of his Acct.		4561	80		
4	20 To J. D. Morton				4561	80
	July 14th.					
4	Wm. White	Dr.				
	Sales Book C p. 23		275	87		
1	21 To Merchandise				275	87
	July 21st.					
2	Cash	Dr.				
	In full of their Acct.		1145	00		
4	22 To Cook & Hall				1145	00
	July 30th.					
1	Expenses	Dr.				
	Clerk Hire, 6 mos.	$300.00				
	Fuel and Lights	68.00	368	00		
2	23 To Cash				368	00
			7504	86	7504	86

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(Page 142.)

1		Merchandise	Dr.				
		Gross Profits, 7 mos.		4400	00		
2	24	To Profit & Loss				4400	00
		"					
2		Profit & Loss	Dr.				
		Business Expenses, 7 mos.		755	60		
1	25	To Expenses				755	60
		"					
2		Profit & Loss	Dr.				
		Net Gain in 7 mos.		3727	40		
1	26	To Stock				3727	40
		"					
1		Stock	Dr.				
		Net Value of Stock		26127	40		
2	27	To Balance				26127	40
		"					
2		Balance	Dr.	26127	40		
1		To Mdse. per Inventory				9995	13
2		" Cash				11970	60
3		" J. C. Sterling				1744	90
4		" John Cooper				500	35
4	28	" Wm. White				1916	37
				61137	80	61137	80

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2	Balance	Dr.				
	Net Value of Stock		26127	40		
1	25 To Stock.				26127	40
	Sundries	Dr.				
1	Merchandise		9995	18		
2	Cash		11970	60		
3	J. C. Sterling		1744	90		
4	John Cooper		500	35		
4	Wm. White		1916	37		
2	30 To Balance				26127	40
			52254	80	52254	80

The preceding entries have been numbered to correspond with the transactions in the Book-keeping, the same as were those in the former example. Both Teacher and Pupil, however, should know that the sole object of numbering the transactions and entries has been to facilitate references, no such numbers ever being used in practical account-keeping.

The Cash Account on the next page, which should be made out from the preceding entries, agrees in the result with that presented in the Ledger.

(See 82d page of Key.)

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Cash Account

1851		(Pages 139–142.)	Dr.		Cr.	
Jan.	1	To Cash on hand	790	50		
Feb.	24	By Store Rent, 7 mos.			250	00
"	"	" Clerk Hire, 1 mo.			50	00
Mar.	31	To Rec'd on D. C. Cook's Note	715	80		
Apr.	3	By Paid for Mdse.			820	40
"	17	" Expenses to N. York			25	50
"	"	" Freight on Mdse.			48	10
"	"	" One Set of Books			14	00
"	28	To J. Cooper for Mdse.	1256	50		
May	1	" J. C. Sterling do.	1750	30		
"	19	By Paid O. D. Brown's Account			750	30
June	2	To Cook & Hall for Mdse.	4500	00		
"	23	" Received on J. Brown's Note	351	81		
"	"	" Amount of Annuity	83	00		
"	26	By Paid N. E. Otis			1006	00
"	28	To Received on J. Brown's Note	148	19		
"	30	" " of J. D. Morton on Account	4561	80		
July	21	" " of Cook & Hall on Account	1145	00		
"	30	By Clerk Hire, 6 mos.			300	00
"	"	" paid for Fuel and Lights			68	00
"	"	" Cash on Hand			11970	60
			15302	90	15302	90
		To Balance brought down	11970	60		

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INDEX TO LEDGER B.—DOUBLE ENTRY.

A		M	
		Merchandise	1
		Morton, J. D.	4
B		**O**	
Balance	2	*Otis, N. E.*	3
Bills Receivable	3		
Brown, O. D.	3		
C		**P**	
Cash	2	*Profit & Loss*	2
Cook & Hall	4		
Cooper, John	4		
D		**Q R**	
E		**S**	
Expenses	1	*Sterling, J. C.*	3
		Stock	1
K		**U V**	
L		**W**	
		White, Wm.	4

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Dr. Stock Cr. 1

1851						1851					
Jan.	1	J.	1	1756	30	Jan.	1	J.	1	24156	30
Aug.	1	"	5	26127	40	Aug.	1	"	5	3727	40
				27883	70					27883	70
						Aug.	1	J.	6	26127	40

Dr. Merchandise Cr.

1851						1851					
Jan.	1	J.	1	22150	00	Jan.	20	J.	1	2250	40
Apr.	3	"	2	820	40	Feb.	10	"	1	1756	85
Aug.	1	"	5	4400	00	Mar.	1	"	2	4561	80
						"	10	"	2	5645	00
						"	24	"	2	1640	50
						June	9	"	3	1244	80
						July	14	"	4	275	87
						Aug.	1	"	5	9995	18
				27370	40					27370	40
Aug.	1	J.	6	9995	18						

Dr. Expenses Cr.

1851						1851					
Feb.	24	J.	1	300	00	Aug.	1	J.	5	755	60
Apr.	17	"	2	87	60						
July	30	"	4	368	00						
				755	60					755	60

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2 Dr. **Cash** Cr.

1851						1851					
Jan.	1	J.	1	790	50	Feb.	24	J.	1	300	00
Mar.	31	"	2	715	80	Apr.	3	"	2	820	40
Apr.	28	"	3	1256	50	"	17	"	2	87	60
May	1	"	3	1750	30	May	19	"	3	750	30
June	2	"	3	4500	00	June	26	"	4	1006	00
"	23	"	3	434	81	July	30	"	4	868	00
"	28	"	4	148	19	Aug.	1	"	5	11970	60
"	30	"	4	4561	80						
July	21	"	4	1145	00						
				15302	90					15302	90
1851											
Aug.	1	J.	6	11970	60						

Dr. **Balance** Cr.

1851						1851					
Aug.	1	J.	5	26127	40	Aug.	1	J.	5	26127	40
1851						1851					
Aug.	1	J.	6	26127	40	Aug.	1	J.	6	26127	40

Dr. **Profit & Loss** Cr.

1851						1851					
Aug.	1	J.	5	755	60	June	23	J	3	83	00
"	1	"	5	3727	40	Aug.	1	"	5	4400	00
				4483	00					4483	00

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Dr. Bills Receivable Cr.

1851						1851					
Jan.	1	J.	1	1215	80	Mar.	31	J.	2	715	80
						June	23	"	3	351	81
						"	28	"	4	148	19
				1215	80					1215	80

Dr. O. D. Brown Cr.

1851						1851					
May	19	J.	3	750	30	Jan.	1	J.	1	750	30

Dr. N. E. Otis Cr.

1851						1851					
June	26	J.	4	1006	00	Jan.	1	J.	1	1006	00

Dr. J. C. Sterling Cr.

1851						1851					
Jan.	20	J.	1	2250	40	May	1	J.	3	1750	30
June	9	"	3	1244	80	Aug.	1	"	5	1744	90
				3495	20					3495	20
Aug.	1	J.	6	1744	90						

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4 Dr. John Cooper Cr.

1851						1851							
Feb.	10	J.	1	1756	85	Apr.	28	J.	3	1256	50		
						Aug.	1	"	5	500	35		
				1756	85					1756	85		
1851													
Aug.	1	J.	6	500	35								

Dr. J. D. Morton Cr.

1851						1851							
Mar.	1	J.	2	4561	80	June	30	J.	4	4561	80		

Dr. Cook & Hall Cr.

1851						1851							
Mar.	10	J.	2	5645	00	June	2	J.	3	4500	00		
						July	21	"	4	1145	00		
				5645	00					5645	00		

Dr. Wm. White Cr.

1851						1851							
Mar.	24	J.	2	1640	50	Aug.	1	J.	5	1916	37		
July	14	"	4	275	87								
				1916	37					1916	37		
1851													
Aug.	1	J.	6	1916	37								

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Dr. Trial Balance Cr.

		Stock	22400	00
5595	18	Merchandise		
755	60	Expenses		
11970	60	Cash		
		Profit & Loss	83	00
1744	90	J. C. Sterling		
500	35	John Cooper		
1916	37	Wm. White		
22483	00		22483	00

Dr. Balance Cr.

9995	18	Merchandise		
11970	60	Cash		
1744	90	J. C. Sterling		
500	35	John Cooper		
1916	37	Wm. White		
		Stock	26127	40
26127	40		26127	40

(See next page.)

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The preceding pages (commencing with the 69th) contain a solution of the "Examples for Practice" on the 139th and following pages of the Book-keeping, as the same appear in the editions published since the year 1856.

BALANCING ACCOUNTS.

A set of books may be balanced without introducing a separate Balance account into the Ledger, and without the use of the last four Journal entries, as they appear on the 132d page of the Book-keeping. The unsettled accounts may be balanced and re-opened in the *Ledger*, as was the account with Samuel Adams, at the 24th and 25th pages of the Book-keeping. Thus: instead of making Journal entry **25**, write on the Dr. side of Stock account, in the Ledger, "Sept. 30, B. (for Balance) 11585.79," which will balance this account. Then, instead of Journal entry **27**, write on the Cr. side of Stock account, "Sept. 30, B. 11585.79," and the same result appears in the Ledger as was obtained by posting Journal entries **25** and **27**. The other unsettled accounts may be balanced and re-opened in the Ledger, in a similar manner, without the use of Journal entries **26** and **28**.

The last four Journal entries in the example last solved in the Key, may be dispensed with in a similar manner.

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MAYHEW ON POPULAR EDUCATION.

The auspices under which this work has been prepared and published, and the Opinions of Practical Educators and of the Press concerning it, including several Quarterly Review Notices, are exhibited in the following pages.

STATE OF MICHIGAN:

HOUSE OF REPRESENTATIVES,
Lansing, Feb. 27th, 1849.

HON. IRA MAYHEW, Superintendent of Public Instruction:

Sir:—I am instructed by the House of Representatives to transmit to you the following preamble and resolution, and to respectfully inform you that the same were this day unanimously adopted by the House.

I am, sir, very respectfully, your obedient servant,

A. W. HOVEY,
Clerk of the House of Representatives.

Whereas, In the opinion of this House, a Manual on the subject of Popular Education, embracing such considerations as shall have a tendency to arouse the popular mind to a due appreciation of the importance—in a political, social, moral, and religious point of view—of securing to every child in all our borders a good common school education, together with such instructions to citizens and teachers as shall constitute a directory to the highest improvement of which our primary schools are susceptible, is a desideratum; therefore,

Resolved, by the House of Representatives of the State of Michigan, That the Hon. IRA MAYHEW, the present Superintendent of Public Instruction in this State, be requested to prepare for publication, in book form, the various matters set forth in his public lectures, delivered by request of the Legislature, in the hall of the House, during the present session, together with such other matter as, in his judgment, would tend to the further improvement of our system of public instruction; to the end that the necessary information in regard to this subject may be diffused throughout the State and Nation.

* * * A Preamble and Resolution similar to the preceding ere likewise adopted by the Senate.

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Opinions of Practical Educators.

Opinion of JOSEPH MCKEEN, Esq., Superintendent of Common Schools for the City and County of New York, and Editor of the New York Journal of Education.

We have read most of the works of this character which have been published in this country, and while we feel that comparisons are commonly odious, we are free to acknowledge that we have not before read a book which so ably discusses almost every topic connected with Popular Education; such as the laws of health, the philosophy of respiration, the training of the senses, moral and religious education, evils of ignorance, productiveness of labor, pauperism and crime, increase of happiness, the political necessity and practicability of national education, school-houses, teachers, and the redeeming power of common schools. It constitutes a standard work. Take it as a whole, we have never before seen its equal. It should be in every School Library.

Opinion of the Rev. Dr. COMSTOCK, formerly Chaplain to Congress, Superintendent of Public Instruction in the State of Michigan, etc., etc.

Hon. IRA MAYHEW, *Marshall, Feb.* 27, 1851.

Dear Sir:—I have examined your book on Popular Education, and cheerfully accord to it my entire approbation. It is admirably calculated to advance the best interests of the present and coming generations. Hence, I hope it may be universally read, and duly regarded. Its highly interesting facts, just principles, correct reasoning, and pleasing style, must secure for it an extensive patronage. It should be found in every family—in every library, private and public, and should be studied in all our schools of learning.

Wishing you much prosperity in your career of usefulness and honor, I am, dear sir, with high regard,

Your affectionate friend, O. C. COMSTOCK.

☞ Dr. COMSTOCK was a member of the Legislature of Michigan in 1849, and Chairman of the Committee on Education in the House of Representatives, and in this capacity he introduced the resolution given on the preceding page, (which was unanimously adopted,) asking for the publication of the work he here notices.

* * Every Parent should have a copy of it. Each Teacher of our youth should be familiar with its whole contents. I do not know of a book upon that subject, in the world, which is so proper to be used as a text-book in all our higher seminaries. * *

Rev. E. CHEEVER,

Pastor of the Presbyterian Church in Ypsilanti, and member of the Synod of Mich.

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Opinion of Dr. SAMS, President of the Ohio State Teachers' Association.

Hillsborough, O., March 1, 1851.

Sir:—I have perused your book on Popular Education. It embodies an immense amount of valuable information. It suggests right methods of culture for hand and head and heart; for promoting health and worth and happiness. It advocates the doctrine of the *right* of man to receive, and the *duty* of society to bestow that culture. The array of authorities by which its arguments are supported confers great strength on its positions. * * I feel confident that no parent or teacher can fail to derive great benefit from a candid consideration of its contents, and that in presenting it to the public you have done a service to your country.

I am, sir, very truly, your obedient servant,

ISAAC SAMS.

Hon. IRA MAYHEW, Monroe, Mich.

Opinion of J. W. BULKLEY, Esq., President of the New York State Teachers' Association.

Hon. IRA MAYHEW, *Albany, Feb.* 8, 1851.

Dear Sir:—For some time past I have had my attention turned to your recent work on Popular Education. This subject has been *the all-absorbing one of my life.* For more than a quarter of a century I have been collecting, studying, and comparing all the authors (within my reach) who have written on this subject. Many books have appeared, and some of them have done excellent service, by awaking public sentiment in favor of popular education, and in various ways promoting the cause. Still, I find, by comparing my authors, that there is room for you, sir: not only so, but unless I greatly mistake, "*Mayhew on Popular Education*" must take his place in the *front rank*, as "not a whit behind the chiefest." I am highly pleased with its practical common sense character; I believe in its general orthodoxy, and feel more confidence in recommending it to the public, than any other work on the subject with which I am acquainted. I would that every teacher in our State—nay, *in the whole country*—were in the possession of your book. Hardly less valuable is the work for *families* in general. * * *

I have only time to congratulate you on bringing out this work, which does great credit to your head and heart, and to express the wish that you may live to realize your fondest anticipations in the cause to which you have devoted your best energies.

I am, dear sir, most truly yours, J. W. BULKLEY

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Opinions of SAMUEL BARSTOW and D. BETHUNE DUFFIELD, Esqs., President and Secretary of the Board of Education of the City of Detroit.

IRA MAYHEW, ESQ., *Detroit, Nov.* 8, 1850.

Dear Sir:—I have read with much pleasure your work on Popular Education, and take the liberty to congratulate you on having performed so admirably the duty assumed by you, at the request of the Legislature of Michigan. A work so comprehensive in its plan, so perfect in its details, and yet so concise as to be brought within the compass of a small volume, cannot, I think, fail to have a very extensive circulation, and to be extensively read. In your choice of subjects, and practical mode of treating them, I think you have been equally successful. Permit me, also, to add, that I deem it a feature of peculiar value in your treatise, that you have made, not only an instructive but an entertaining work, which no reader will lay by without a full and frequent perusal. A copy ought to be in the hands, not only of every teacher of youth, but also of every parent.

It will be a happy thing for our country, when the high and comprehensive views of "Popular Education," so ably enforced by you, shall become universal; and I feel assured that every friend of this sublime cause will gratefully appreciate the important benefits you have conferred upon it, by the publication of this work. I hope it will find a place, not only in every school library, but in every school-house in our land.

Very respectfully your obedient servant,

SAMUEL BARSTOW,
President of the Board of Education.

I have read with much pleasure the work above referred to by Mr. Barstow, and cheerfully concur in the views he has expressed of its importance and value. Besides the advantages to be derived from the remarks of the author upon the various topics treated of, Mr. Mayhew has here gathered the opinions of most all the principal scholars and educationists of our own and other countries, relative to the policy of government in this matter, as also the more important duties of the teacher, and presents an array of authority that must completely silence all objections from those who still continue to war against an institution that must ere long be universally regarded as the principal safeguard of our country's liberties.

I trust measures will be taken to secure for this work an extensive circulation, especially among teachers and parents.

D. BETHUNE DUFFIELD,
Secretary of the Board of Education

DETROIT, Nov. 12, 1850.

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Opinion of the Rev. Dr. HINMAN, President of the Wesleyan Seminary and Albion Female Collegiate Institute, Calhoun county, Michigan.

Wesleyan Seminary and A. F. Collegiate Institute, Nov. 16, 1850.

Hon. IRA MAYHEW,

Dear Sir:—I have just finished the perusal of your late work on Popular Education. I need not say I have been both pleased and profited by it. Though I have read most of the leading works that have been written on the subject of education for the last ten or twelve years, I am very free to say that for practical utility, for plain straight-forward reasoning, for its religious character, for its important facts, and in all respects in its matter as a work for the times, it is at least equal to any that have preceded it. I may say more—it is better. It ought to be in every family in the State.

Truly yours, C. T. HINMAN.

From the University of Michigan.

Opinion of the Rev. Dr. WHEDON, Professor of Logic, Rhetoric, and History.

Hon. IRA MAYHEW, *Ann Arbor, March* 3, 1851.

Dear Sir:—A perusal of your work on Education has, at least for the time being, animated me with a new zeal in the cause it advocates; and I feel a sort of wish that I could secure its perusal by every mind capable of being inspired with high desires for the good of his country and the welfare of his race. It is a rich concentration of the best principles on the noblest of subjects; and the man who can make its truths familiar to the minds, and operative upon the actions of our people, is their highest benefactor.

Truly yours, D. D. WHEDON.

Opinion of the Rev. J. HOLMES AGNEW, A. M., Professor of Greek and Latin.

IRA MAYHEW, ESQ., *Ann Arbor, March* 7, 1851.

Dear Sir:—I take pleasure in expressing to you my gratification in the perusal of your excellent volume on "Popular Education." * * * No one can read even a chapter, much less the whole, without feeling that he is the better for it, and that, if its principles pervaded our school systems, we should have a basis for future prosperity not to be realized in any other way.

With high respect, J. HOLMES AGNEW

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Opinion of Louis Fasquelle, LL. D., Professor of Modern Languages.

Hon. Ira Mayhew, *Ann Arbor, March* 27, 1851.

Dear Sir:—A careful perusal of your work on Popular Education has much increased the high opinion which I had conceived of the book from some extracts which I had previously read.

The vastness and importance of the subject would induce us to pronounce as fruitless any attempt to embrace within the narrow limits of a duodecimo the complicated rules of physical, moral, and intellectual education. This and much more is accomplished in your excellent work. The requisites for such an education, the means by which this education is to be attained, are treated therein, in a manner at once lucid and admirably concise.

Permit me, my dear sir, to add my thanks to those which are doubtless awarded you by every head of a family who peruses your wholesome pages.

Respectfully yours, L. FASQUELLE.

Opinion of the Rev. G. L. Foster, Pastor of the Congregational Church in Jackson and Regent of the University.

Hon. Ira Mayhew, *Jackson, Dec.* 2, 1850.

Dear Sir:—I have had in mind writing you whenever that interesting volume of yours upon "Popular Education" has attracted my attention. For several evenings myself and companion have read its chapters, when at the conclusion of each we could but remark to each other, "How desirable it would be to put such a work into every family, to be read in these long winter evenings." Parents would find many important hints, as well as much profitable instruction; and young people, at just that period in life when balancing between rights and wrongs of various kinds, would be blessedly biased. In giving the public such a volume, you have very far than "labored in vain," and that Legislature which asked you to give it has conferred a lasting blessing upon the State.

I am truly yours, G. L. FOSTER.

Opinion of the Rev. Elijah H. Pilcher, A. M., Pastor of the First M. E. Church in the City of Detroit, and for several years a Regent of the University.

Hon. Ira Mayhew, *Detroit, Nov.* 20, 1850.

Dear Sir:—Having carefully read your recent work on Popular Education, I feel impelled, by sense of interest in the subject, to give my recommendation of it. I regard this as a work admirably

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suited to these times. I had thought of selecting portions of it to commend specially, but find myself unable to do so, not for want of time or interest in the subject, but because the whole is of such vast interest and importance, and so ably presented and amply illustrated, that I cannot well select. It is a work that should be in every family; and if introduced and read, it cannot fail to produce a vast amount of good, by correcting error, creating just views, leading on to right practice, the elevation of mind and morals, and consequently the prevention of crime and misery.

Yours truly, ELIJAH H. PILCHER.

Opinions of the Press.

The public will be gratified to learn that this work, looked for and waited for with so much interest, has at length made its appearance. Large have been the expectations formed in advance, predicated upon the high reputation of the author as a writer, and the singleness of his devotion to the great cause of Education. And we can assure our readers that no disappointment will be felt upon the perusal of the work. From a pretty thorough examination of its pages, we confess that its execution has even exceeded the high expectations we had entertained.

In the first place, it occupies, to a great extent, a new field of inquiry—to say the least, a broader field than any preceding author has ever occupied. The following table of contents will show that quite a number of highly important and interesting topics, not usually embraced in such treatises, are brought within the range of investigation:

"Chapter I. In what does a correct education consist? Chap. II. The importance of physical education. Chap. III. Physical education—The laws of health. Chap. IV. The laws of health—Philosophy of respiration. Chap. V. The nature of intellectual and moral education. Chap. VI. The education of the five senses. Chap. VII. The necessity of moral and religious education. Chap. VIII. The importance of popular education—Education dissipates the evils of ignorance—Education increases the productiveness of labor—Education diminishes pauperism and crime—Education increases human happiness. Chap. IX. Political necessity of national education—Practicability of national education. Chap. X. The means of universal education—Good school-houses should be provided—Well qualified teachers should be employed—Schools should continue through the year—Every child should attend school—The redeeming power of common-schools."

These various topics are taken up, discussed, illustrated, and enforced in a manner which shows the author to be master of his sub-

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ject, and leaves the impression upon the reader that nowhere else would he feel himself so much at home, at the same time he seems laboring under a sense of the importance and vastness of his theme, and weighed down under the responsibilities it involves.

No greater service could be done to the commonwealth than to put a copy of this work into every one of its families. The township libraries will of course be replenished with it, every one of them.—*Michigan Farmer.*

We have given this work, which was laid upon our table some days since, a careful perusal, and most amply have we been repaid for our labor. We regard it as one of the most interesting and instructive works on Popular Education now extant. We also find that it is so regarded by many of the most noted scientific men and practical educators of the country. To show the number of important and highly interesting topics discussed in its pages, we give the following brief synopsis of its contents: [see last page.]

Those who are personally acquainted with Mr. Mayhew, and witnessed his practical zeal in the cause of Education while Superintendent of Public Instruction, need not perhaps be told that on all these subjects he is perfectly "*at home.*" To those who are not acquainted with the author and his former labors, we can only say—"Procure a volume and see for yourselves." It is a book which should find its way to the hands of every parent and teacher, as well as pupils of both sexes.—*Adrian Watch Tower.*

Popular Education is the title of a volume by IRA MAYHEW, prepared in accordance with a resolution of the Legislature of Michigan, and discussing the subject, in its multifarious aspects and relations, with a thoroughness, discrimination, and ability which cannot fail to make it a work of *Standard Authority* in the department to which it is devoted. The author has been Superintendent of Public Instruction in the State of Michigan; his official position has put him in possession of a great amount of facts and statistics in relation to this subject; he is inspired with a noble zeal in the cause of education; and in the production of this volume has given commendable proof of his industry, good sense, and thorough acquaintance with an interest on which he rightly judges that the future prosperity of the American Republic essentially depends.—*Harper's Magazine.*

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The high position which Mr. Mayhew occupies; his well-known talents as a writer and a lecturer; and his devotedness to the cause of education, have caused the people of America to wait with considerable anxiety the publication of a work, the preparation of which was undertaken in accordance with a resolution of the House of Representatives. This work is prepared for the use of parents and teachers, and for young persons of both sexes; and a careful perusal of its pages will satisfy the reader that this, the most important subject which can engage the attention of all classes of society, is ably treated, and that the work is well adapted to the end for which it is intended. So persuasive is the style, so convincing are the facts adduced, and so reasonable and philosophic are the arguments by which the subject is enforced, that no one can read this work without being deeply impressed with the truth, that the adoption of so rational and philosophic a system of physical, moral, intellectual, and religious education would be happily conducive to the best interests of society, and would mark an epoch in the world's history.—*Toronto Globe.*

This is an exceedingly valuable work, and should be read by all parents and teachers—all school-committee men and legislators. The author regards children as animals gifted with intellect, instead of intellects wasted on animals. He advocates the education of the whole compound being, and consequently talks very differently from the old fashioned lecturers about cultivating the mind and teaching the young idea how to shoot. He talks about bathing-tubs and soap and water as essential means of education. He preaches the importance of food and air. He enters into the philosophy of educating the whole body as a substratum for educating mind.—*Boston Chronotype.*

The author of this treatise was recently superintendent of public instruction in the State of Michigan, and in this capacity investigated very closely the subject of education. The results of his reflections and inquiries are embodied in the volume before us, which is certainly the most complete, elaborate, and practical disquisition on education we have yet seen. Much attention is paid by the author to physical education and moral training—branches of the system which are too often neglected, or made wholly subservient to intellectual cultivation. We commend the book to those who are interested in a subject of such paramount importance.—*New Orleans Bee.*

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The author clearly shows how education dissipates the evils of ignorance, increases the productiveness of labor, diminishes pauperism and crime, and advances the great end of life—human happiness.—*Hunt's Merchants' Magazine.*

This book should be in every house, and its contents in every head. Those who have read and digested its contents have made a most important step toward a "finished education," by having learned what the term means. The author takes a philosophic, and at the same time a clear and practical common-sense view of his subject. He is evidently acquainted not only with general theories of education, but also with the minute details of teaching. His plans of school-houses are admirable, and his instructions to teachers minute and comprehensive.—*Pittsburg Saturday Visitor.*

Three or four chapters, at the commencement of the book, are devoted to the subject of physical education and the education of the senses. These are topics of great importance, but so generally neglected that the earnestness with which the author dwells upon them, and the excellent practical precepts he lays down, gives the work a peculiar value in our eyes.—*Littell's Living Age.*

The influence which works of this character exert cannot be overestimated. We feel confident that no person interested in the subject can peruse this volume without obtaining new views of his duties toward his offspring, and of the means which should be employed to advance their moral and intellectual welfare.—*Boston Journal.*

We can safely commend this work to the study of all who feel an interest in education. The subject is thoroughly canvassed, and we sincerely wish that every man in Kentucky would read it.—*Louisville Courier.*

This is a highly instructive and useful volume. It embodies a vast amount of statistical information, sound reasoning, and judicious counsel. The subject of Popular Education is presented in reference to the *whole man*—the body, the mind, and the heart. It cannot be read without profit by those classes of persons to whom it is addressed.—*Southern Literary Gazette.*

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A valuable treatise on the subject to which it is devoted, discussing it, in its various details, with great comprehensiveness of view, with a rich copiousness of illustration, and with excellent common sense. Without aiming at an unprofitable originality, the author has availed himself freely of the best materials furnished by eminent writers, but has molded them into a shape bearing the impress of his own mind, and vivified and enriched throughout by the action of his personal experience and reflection. This volume deserves an extensive perusal, and cannot fail to exert a good influence on the cause of popular education.—*New York Tribune.*

This is an admirable work, whose general circulation would be attended with the best results. It is practical, earnest, and abounds in facts and illustrations well adapted for popular effect. The great importance of Popular Education—the moral, social, and economical benefits of it—the right kind of education, and the best way of securing it, are dwelt upon with an enlargement of view and an earnestness of manner, which could only have been attained by experience and thought. It is a work for circulation; and the friends of free education could hardly do a better thing than to set the volume freely at work in the community at large.—*N. Y. Evangelist.*

It is a book to be *used* by the young and the old; and if used as it ought to be, it will be of great service to society. We give our readers copious extracts from the book itself, that they may the better judge of the justice of the praise that is upon all tongues, and be induced to seek the book as they would a goodly pearl, and pour its contents into their heads and hearts.—*New Covenant.*

The various topics introduced are most happily illustrated. The work should find a place in every family.—*Mich. Christian Herald.*

Mr. Mayhew is a thorough scholar, and having been engaged a lifetime in the cause of education, it was to be expected that this book would be just what the wants of the public demand; and after a careful reading of some portions of it, and a glance at the remainder, we are confident in asserting that the most sanguine friends of the author will not be disappointed. The subjects are such as the whole community are interested in, and they are handled in a masterly manner. * * * Copies of the book should be found in

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TOWER'S READERS.

TOWER'S FIRST BOOK, or Gradual Primer.
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NOTICES AND RECOMMENDATIONS OF TOWER'S READERS.

From J. N. CARRIGAN, Esq., *Sup. of Public Education for the State of Louisiana.*

Tower's Readers are admirably adapted to the wants and necessities of the common schools in this State, as the principles of the English language are rendered so clear, and the plan is so plain and simple that even that portion of our population whose mother tongue is the French language, would find the series of the utmost utility and assistance. These works are also free from every thing of a sectional or sectarian character.

J. N. CARRIGAN,
Superintendent of Public Education.

entirely concur with the above statement.

ANDREW S. HERON,
Secretary of State.

From Rev. EDWIN HALL, D. D., *Norwalk, Ct.*

Having known Mr. Tower during his college course as distinguished for judgment, taste, and scholarship, and having known his eminent reputation as a *Teacher* for many years since, I was prepared to expect that this combination of talent, attainment, and experience would enable him to produce a series of school books of a very high order. On looking over the books which you left with me, this expectation has suffered no disappointment. I regard them as excellent and satisfactory.

From Prof. W. T. SHEDD, *Andover Theological Seminary.*

I am free to say that they strike me as being well adapted to the purpose for which they were made. The elements of good utterance specified in them are few, simple, and real. The mind of the pupil being directed to inflection, stress, emphasis, and pause, is fixed upon essential points alone, and the voice is drilled upon these with thoroughness and exactness by the examples given. I think the general influence of this series must be to make distinct, animated, and natural readers and speakers.

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The "Gradual Reader" is one of the most useful books in our schools—so admirably is it adapted to the training of the voice. Its exercises, in the hands of a good teacher, can hardly fail to give purity of tone and distinctness of articulation. But this book, so far as the reading lessons are concerned, is designed for the smaller classes. And in many schools the next reading book used is the North American Second Class Reader. Now the "Sequel" is designed to precede the Second Class Reader. This is much needed. The selections are judicious. Messrs. Tower and Walker understand their profession, and have acquired honor in it; for it is not too much to affirm that the Park Latin School and the Wells Grammar School, of which they are the principals, are among the best of our educational institutions. None are more competent to produce a school book really valuable. We confidently recommend this book to school committees.—*Boston Post.*

Tower's Gradual Primer, Gradual Reader, and Gradual Speller, ninth and eleventh editions. This is an excellent series of works, for scholars in the rudiments of education. We have submitted them to a teacher of experience, who thinks them unequalled, in some respects, by any primary works in use, and who strongly recommends that our merchants shall include them in their book purchases. He says—"In Tower's series the lessons are arranged in such order, as that children of the most moderate capacity can without any trouble proceed from one lesson to another as the mind gradually develops. I had supposed that McGuffey's series afforded every thing that was desirable for children, though the second Reader did not follow the first in that close succession which is required by children; but Tower's first and second Readers seem to me to supply every wish of the Teacher, and justly to deserve the most unqualified approbation of all who are engaged in the instruction of youth. I would strongly recommend their introduction by our merchants."—*Northern Standard.*

This series consists of six books, with lessons arranged in regular graduation. Each book seems to be well adapted to the class of scholars for which it is designed. The lessons are neither too difficult nor too easy. The first four books contain exercises designed to give thorough practice upon the elementary sounds, and their combinations. Pupils who are faithfully drilled in these, can not fail in one essential requisite of good reading—distinct utterance. These books, in this respect, are certainly superior to any with which we are acquainted. The last two give the principles of elocution, and in a manner well adapted to school wants. The selections for reading are made with much taste. As a whole, we consider this an excellent series of reading books. They have evidently been prepared with great care, and by those who were perfectly competent for the work they undertook.—*Christian Register.*

As a means of elevating the character of our schools, it is essential that they be furnished with a judicious selection of books. It is only secondary to the importance of having them supplied with competent and faithful teachers. The books used should be well adapted to the purposes of teaching. Especially is it important that the Readers be unquestionably the best. The selections should contain pure thoughts and refined sentiments. They should be of such a character as will improve the understanding, elevate the feelings, move the affections, and inspire the pupil with a regard for what is excellent, and thus tend to make him wiser, happier, and better.

We therefore take pleasure in calling the attention of teachers and committees to

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From J. H. BROWN, A. M., *Principal, Zane-street Boy's School, Philadelphia, and President of Pennsylvania State Teachers' Association.*

It is with more than ordinary interest that I have examined Tower's series of books. His Readers could only have been written by one who had patiently led his pupils through the gradual steps needful to make good readers. "Make haste slowly," is eminently true in teaching to read.

Mr. Tower's Grammars and Algebra are both well adapted to awaken thought, and draw forth the latent energies of the pupil. Books for schools should be w itten only by those experienced in teaching; they alone know the wants of the school-room

From ALFRED S. KENNEDY, *Principal, Central Institute, Philadelphia.*

I have been favored with copies of Tower's Readers, and find them prepared on the right plan.

We pay much attention to elocution, and our pupils are living evidences of the efficacy of teaching one thing at a time, drilling frequently on the elements, and exercising on animated varied composition. All this is recommended and provided for in this series, and I therefore heartily recommend them to *all teachers* who would aid in a reform as much needed, perhaps, as any other, to wit—a reform in the art of reading.

MR. DAVID B. TOWER:

Dear Sir—The School Committee of the town of Springfield have examined with much interest your series of Reading Books, Gradual Speller, and Intellectual Algebra, and have unanimously voted to introduce them into the public schools under their superintendence. As a whole, we consider the series one of the very best within our knowledge, and it is our desire that the children of the town may be thoroughly taught according to the principles upon which you have proceeded. We regard your Intellectual Algebra as a most valuable work. It effectually teaches scholars *the art of thinking*, which, after all, is the most important thing to be learned. For my own part, I can only add a hearty wish that your books may have the extensive circulation which they deserve.

Very respectfully,

HENRY W. LEE,
Chairman School Committee, Springfield.

These volumes abound in extracts from the most polished and renowned authors in the English language, taking in American as well as English productions, and placing them in a galaxy of moral splendor that charms the intellect while it fills the soul with those grand and undefined emotions of sublimity which ally humanity to the Divinity
Concordia Intelligencer

These books make a most excellent series of reading books for young children. Mr Tower, the author, is one of the ablest and most experienced instructors of youth in the whole Union, and his books have everywhere been favorably received.—*Nacogdoches (Texas) Chronicle.*

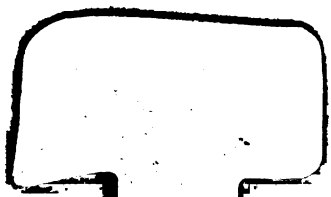
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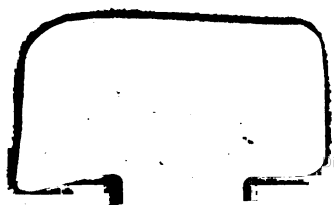
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